



USE VALUE APPRAISAL

Program Manual

Based on:

- Vermont Statutes Annotated (V.S.A. Chapter 124)
- UVA Rules, 1985 (Property Valuation & Review)
- Forest Management Standards (Forests, Parks & Recreation)
- Forest Management Plan Standards (Forests, Parks & Recreation)
- UVA Policies & Procedures (Property Valuation & Review) and Forests, Parks & Recreation)
- ESTA Policies and Procedures (Nongame Natural Heritage Program, Fish & Wildlife Department)



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Executive Summary

The Use Value Appraisal Program (UVA), established in 1980, is arguably the most successful state program for conserving Vermont's working landscape. By achieving a greater equity in property taxes on undeveloped land, the program has kept agricultural and forest land in active production. Another key to the forest land program is the commitment to manage the land to a state-defined standard. With well over 1.5 million acres enrolled to date, roughly 40% of Vermont's eligible acreage is currently enrolled.

Many statutory changes have occurred to UVA over time, but perhaps the greatest occurred in 2008 when the legislature authorized the Commissioner of Forests, Parks and Recreation to amend the eligibility standards for enrollment. As a result, landowners may now enroll ecologically significant treatment areas not necessarily managed for timber production. These include natural communities and wildlife habitats of statewide significance; rare, threatened, and endangered species; some riparian areas; vernal pools with amphibian breeding habitat; forested wetlands; and old forests. Other changes address Site IV and open land eligibility.

The following UVA Program Manual includes existing statutes and updates to the minimum standards for forest management and regeneration, the minimum standards for forest management plans, and forms developed by the Department of Forests, Parks and Recreation and the Department of Taxes. The manual is the guide used by County Foresters in administering the program, but is also helpful for forest landowners and resource consultants in submitting forest management plans. **It is the responsibility of the landowner to supply enough detail in their UVA forest management plan that it can be effectively evaluated by the Department of Forests, Parks and Recreation.**

It should be noted that the rules, standards, and guidelines for the administration of UVA may either exist in the statutes, or in the minimum standards developed by the Commissioner as authorized in the statutes or other applicable policies. As a guide to finding these program requirements, we have included an index at the end of the manual.

I would like to thank the Vermont County Foresters not only for their work in the revisions to the manual, but to the effective and efficient administration of the UVA Program. I would particularly like to recognize Melissa Currier and Bill Guenther for all their hard work.

Steven Sinclair
Director of Forests

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Use Value Appraisal Program

In 1978 the legislature passed the Use Value Appraisal (Current Use) law allowing the valuation and taxation of farm and forest land based on its remaining in agricultural or forest use instead of its value in the market place. The primary objectives of the program were to keep Vermont's agricultural and forest land in production, help slow the development of these lands, and achieve greater equity in property taxation on undeveloped land. Benefits for land enrolled in the program were first distributed in local tax year 1980.

Since 1980, there have been many statutory changes to the Use Value Program. The most significant changes occurred with passage of the following acts: Act 220 (1984) which further defined "development" and requirements for managed forest land; Act 262 (1986) which added the "Farmland" program; Act 57 (1987) which significantly altered how the programs are administered, giving Property Valuation and Review major new responsibilities; and Act 200 (1988) which added the "Working Farm Tax Abatement Program."

A change in philosophy and objectives of the Use Value Program occurred with the addition of the Farmland and Working Farmland Tax Abatement Programs. These programs reduced the penalty for development and increased the benefits to owners who qualified as "farmers". The Working Farm Tax Abatement Program provided additional benefits on land and farm buildings. 100% of all taxes on farm buildings and the school taxes on the use value of enrolled land were eliminated. There was also a benefit cap per owner of \$13,000.

The addition of these new programs was not well integrated with the original program and caused confusion on the part of landowners, listers, private and public foresters, county extension agents, attorneys, realtors, legislators, and state government. There were different requirements, definitions, eligibility criteria, benefits, forms, penalties for development for each program, and a single parcel of land could have portions enrolled in different programs. Because of this complexity, the administration of these programs was extremely difficult. Staffing levels were never adequate to keep pace with the four programs, which became increasingly complex as parcels and landowners continued to change along with fluctuating enrollment levels. One simplified program was needed to solve these problems.

Act 178 (1996) created significant program changes. These included the shifting of program funding from the state to local municipalities. Towns taxed enrolled property at use value rather than fair market value. This reduced a town's grand list which resulted in an increase in the local tax rate. For the 1996 tax year, the legislature appropriated "hold harmless" funding. These funds were distributed to those non "Gold Towns" where the 1995 grand list reduction would have resulted in a 1995 tax rate increase exceeding 1.8 cents on their equalized grand list.

Another significant change included the repeal of the Farmland and Working Farm Tax Abatement programs. Landowners were provided the opportunity to transfer to one consolidated program or withdraw their entire parcel without penalty. The new program included the eligibility criteria and penalty provisions of the original use value appraisal program plus use value of farm buildings at 50% of fair market value. The land use change tax (or penalty for development of enrolled land) became payable to the town instead of the state. The \$24.50 per acre benefit cap and the \$13,000 per owner benefit cap were eliminated.

The 1997 legislature continued the amended use value appraisal program and made more changes through Act 60. These included reducing the farm building use value to 30% of fair market value beginning in the 1998 tax year and increasing the land use change tax to 20% of the prorated fair market value. All towns received full "hold harmless" reimbursement for 1997 based on 1996 enrollment (grand list reduction). With the implementation of Act 60 in the 1998 tax year, the funding of current use changed. For the impact on municipal taxes, the annual state payment to each town will be the amount necessary to limit its prior year tax rate increase to zero because of property listed at use value rather than fair market value. The impact on school taxes was spread to a statewide sharing of the program costs. The sharing results from the fact that town grand lists are reduced by the amount of the difference between the listed value of property and its use value. Thus, under Act 60, a town's school tax liability is reduced proportionately to the exempted value (i.e., the difference between full listed value and use value). The result is that all towns with property in the use value program see a reduction in their school tax liability under the Act 60 funding mechanism. Through the above mechanisms, the entire fiscal impact of current use for Vermont municipalities was shifted from the town level to a statewide sharing of the cost of supporting the program.

Retroactive enrollment for 1996 and 1997 was provided for 234 parcels which did not transfer to the amended program by September 20, 1996. Only one half took advantage of this extended opportunity. Also, membership of the Current Use Advisory Board was increased to include a representative of local government, a select board member and a lister and it was required that 51% or more of the board and certain relatives cannot own land enrolled in the program.

Act 60 established a prohibition on fee hunting or fishing on enrolled land and directed the Current Use Advisory Board to develop a formula that incorporates forest land capitalized income value and acknowledges regional differences with any proposed change to be reported to the Legislature in the 1999 session.

Further, certain nonprofit qualifying organizations could now enroll any type of land at the forest land use value rate if the land has a conservation management plan approved by the Vermont Department of Forests, Parks and Recreation.

Act 140 (H.753) of the 2002 legislature made several changes to the program. The land use change tax (penalty) was reduced from 20% to 10% for land enrolled more than 10 years. Abatement of the land use change tax was expanded if a portion of a parcel was sold because of business hardship: any farmer may qualify. The subdivision of a parcel into parcels less than 25 acres with no penalty is allowed if the subdivided parcel remains qualified and is transferred to a relative who then applies for reenrollment within 30 days of the transfer. The program eligibility requirements were expanded to include parcels under 25 acres planted to fruit-producing bushes or vines not yet of bearing age (with no income requirement); or used for the production of animal fiber, wine, cider or cheese (with income requirement). The required filing of the forest land annual conformance report was changed to a forest management activity report only required when management activity occurs.

The 2003 legislature exempted the value of enrolled farm buildings from both municipal and school taxes beginning with the 2003 tax year. Effective with the 2004 tax year, the definition of farm buildings was expanded to include dwellings in use during the preceding tax year exclusively to house farm employees and their families as a nonmonetary benefit of the farm employment. The land use change tax (penalty for development of enrolled land) became payable to the state instead of the town for any development occurring after July 1, 2003.

Effective July 1, 2005, the definition of “farmer” and “farm building” was expanded so that income from the sale of processed farm products would qualify and up to \$100,000 of the value of the processing facility would be exempt from property taxes. This benefit required that 75% of the farm crops processed had been produced on enrolled land.

Act 190 (H.888) and Act 205 (S.311) of the 2008 legislature provided some major changes for program expansion and administrative efficiencies. Municipalities owning land in other municipalities may now enroll eligible land. Minimum forest management standards will be amended to allow an unlimited amount of nonproductive forest land; and limited open land and ecologically significant land to be enrolled for the 2010 tax year. Managed forest parcels will have to be inspected at intervals not to exceed ten years instead of the five under previous law. A new application fee of \$30.00 is required in addition to the currently required recording fee for management improvement of the program.

Farmland/Agricultural/Forest Land Acres and Reimbursement

Tax Year	Farmland	Ag	Forest	Total	Reimbursement	Proration
1980		11,900	108,000	119,900	\$ 400,466	100%
1981		20,500	219,000	239,500	799,930	100%
1982		26,000	270,000	296,000	1,000,480	100%
1983		43,000	386,000	429,000	1,501,500	100%
1984		97,032	453,000	550,032	2,117,623	100%
1985		159,000	527,000	686,000	2,963,520	100%
1986		195,311	607,120	802,431	3,971,522	100%
1987	296,167	160,118	668,323	1,124,608	6,258,899	100%
1988	312,964	170,281	772,954	1,256,199	7,359,895	100%
1989	164,901	124,404	818,606	1,107,911	7,569,233	100%
1990	144,572	128,140	859,972	1,132,684	8,369,978	100%
1991	129,060	128,301	884,771	1,142,132	6,725,364	80%
1992	119,253	137,454	844,310	1,101,017	6,347,582	77%
1993	101,277	133,130	826,913	1,061,320	5,194,005	62%
1994	89,100	137,571	893,547	1,120,218	5,328,015	59%
1995	83,368	140,069	904,695	1,128,132	6,226,286	68%
1996		446,248	965,942	1,412,190	8,400,000	
1997		447,674	997,430	1,445,104	13,319,667	
1998		457,960	1,046,853	1,504,813	3,325,889	
1999		466,439	1,110,545	1,576,984	3,879,482	
2000		476,104	1,153,067	1,629,171	4,214,080	
2001		481,526	1,287,262	1,768,788	4,635,075	
2002		485,466	1,335,960	1,821,426	5,115,565	
2003		492,521	1,388,061	1,880,582	5,755,518	
2004		505,711	1,441,404	1,947,115	6,402,346	
2005		510,645	1,482,437	1,993,082	7,233,800	
2006		515,422	1,521,506	2,036,928	8,080,436	
2007		521,381	1,564,321	2,085,702	8,904,394	
2008*		524,887	1,594,418	2,119,305	9,708,637	

(*Enrollment to date)

**Subtotal
Farmland/Ag/Forest**

\$161,109,187

Working Farm Tax Abatement Program Acres and Reimbursement

<u>Tax Year</u>	<u>Farm</u>	<u>Forest</u>	<u>Total</u>	<u>Reimbursement</u>	<u>Proration</u>
1989	205,823	42,872	248,695	\$ 3,530,927	100%
1990	230,979	48,823	279,802	4,086,562	100%
1991	244,016	50,696	294,712	3,494,945	80%
1992	241,449	48,888	290,337	3,306,092	77%
1993	237,626	50,283	287,909	2,736,528	62%
1994	253,977	53,516	307,493	2,937,352	59%
1995	255,703	55,031	310,734	3,497,557	68%
		Subtotal	WFTAP	<u>\$23,589,963</u>	
	Grand Total			\$184,699,150	

With the 2008 tax year, an estimated 58.9% of the potentially agricultural land and an estimated 40.4% of the potentially forest land is now enrolled. The combined enrolled land represents 34.5% of the total land area of the state.

	<u>Parcels</u>	<u>Owners</u>		<u>Parcels</u>	<u>Owners</u>
1987	6,602	5,028	1998	9,973	7,733
1988	7,476	5,857	1999	10,549	8,182
1989	8,393	6,381	2000	11,076	8,635
1990	8,970	6,875	2001	11,546	9,020
1991	9,235	7,140	2002	12,003	9,403
1992	8,949	6,955	2003	12,553	9,851
1993	8,708	6,692	2004	13,185	10,386
1994	9,218	7,096	2005	13,640	10,807
1995	9,329	7,197	2006	14,061	11,195
1996	9,175	7,111	2007	14,640	11,721
1997	9,494	7,336	2008*	15,047	12,078

(*Enrollment to Date)

Program cost and growth were curtailed primarily due to underfunding of the program in tax years 1991 through 1995 and with enrollment moratoriums in tax years 1992 and 1993. For the first time in the history of current use appraisal, landowners were allowed to withdraw their parcels without further obligation or penalties (“Easy Out”) if they did not wish to receive use value benefits at 80% (1991), 77% (1992), 62% (1993), 59% (1994), and 68% (1995) of what they would normally receive if the programs were fully funded. The same opportunity was provided for 1996 and 1997 because of significant program changes.

<u>Easy Out</u>		<u>Ag</u>	<u>Forest</u>	<u>Total</u>
<u>Easy Out Withdrawals</u>	<u>Parcels</u>	<u>Acres</u>	<u>Acres</u>	<u>Acres</u>
1991	365	13,299	29,872	43,171
1992	202	7,610	20,203	27,813
1993	166	8,423	11,632	20,055
1994	203	6,910	16,939	23,849
1995	158	5,718	15,228	20,945
1996	357	24,534	19,862	44,396
1997	271	10,321	20,049	30,370

Land Use Change Tax

The land use change tax assessed for development of land participating in the use value appraisal program for the twelve month period January 1 to December 31, 2008 totaled \$654,924. The total tax assessed ranged from \$5.30 to \$28,867.80 for landowners who either developed or wished to clear title of the lien for 3,286 acres.

Participant Tax Savings

Landowners with land and farm buildings enrolled for tax year 2008 enjoyed a total statewide savings of approximately \$44.6 million as compared to \$39.6 million for 2007. The increase in total savings reflects the increase in real estate valuation as reflected in town reappraisals as well as the expansion of the program due to a net increase in enrollment of 33,603 acres. The participant tax savings table shows the total taxes saved by those landowners in each town. This reflects a statewide average tax savings of 88.4% on enrolled land and a 100% tax savings on enrolled farm buildings. The total statewide savings of \$44,619,456 is current as of this report.

History of Use Values - 1980 to 2008

The Current Use Advisory Board (CUAB) is charged with adopting rules, providing administrative oversight and establishing use values for the use value appraisal program. Beginning in 1980, the CUAB developed a number of site classifications for both agricultural and forest land based upon their productive capacity and income producing capability. A use value was determined for each classification. The historical table of use values illustrates the changes made over the 29 year period of the current use program.

In 1981 the CUAB changed the use value for forest land greater than a mile from a class one, two or three road to 75% of full use value. This change considered the greater management costs associated with remote acreage.

A 1992 change resulted in one value being established for both productive and nonproductive land in both the agricultural and forest categories.

Annually the Current Use Advisory Board meets to review statistical data presented by the Departments of Agriculture and Forests, Parks and Recreation for use in establishing the respective use values. The net annual stumpage value per acre is determined for forest land and the five year average production return per acre is determined for agricultural land. These values are then capitalized at different discount rates as decided by the board to arrive at the respective use values.

**History of Use Values Established by the Current Use Advisory Board
32 V.S.A., Section 3754**

	Agricultural Land					Forest land				Forest land > Than a Mile from Road			
	T1	T2	T3	NT	NP	S1	S2	S3	S4	S1	S2	S3	S4
1980	435	290	145	40	5	100	60	20	5	100	60	20	5
1981	435	290	145	40	5	100	60	20	5	75	45	15	4
1982	435	290	145	40	5	100	60	20	5	75	45	15	4
1983	490	325	160	50	10	100	60	20	10	75	45	15	8
1984	400	265	135	40	10	100	60	20	10	75	45	15	8
1985	310	200	100	30	10	100	60	20	10	75	45	15	8
1986	310	200	100	30	10	100	60	20	10	75	45	15	8
1987	310	200	100	30	10	100	60	20	10	75	45	15	8
1988	310	200	100	30	10	100	60	20	10	75	45	15	8
1989			115		10			65	10		49		8
1990			115		10			65	10		49		8
1991			192		10			82	10		62		10
1992			192					79			59		
1993			192					79			59		
1994			192					79			59		
1995			192					97			73		
1996			192					89			67		
1997			215					89			67		
1998			254					96			72		
1999			204					97			73		
2000			204					98			74		
2001			210					103			77		
2002			201					105			79		
2003			195					112			84		
2004			175					114			86		
2005			122					120			90		
2006			146					127			95		
2007			146					133			100		
2008			187					136			102		
2009			199					123			92		

Classification: T1 - Tillable I T2 - Tillable 2 T3 - Tillable 3 NT - Nontillable

NP - Nonproductive S1 - Site I S2 - Site II S3 - Site III S4 - Site IV (Nonproductive)

1980 - Use values established for each individual site classification.

1989 - Site classifications combined and one use value established for agricultural land and forest land with a separate value for nonproductive land.

1992 - One use value established for both productive and nonproductive agricultural land and forest land.

STATUTES ASSOCIATED WITH USE VALUE APPRAISAL

TITLE 32. TAXATION AND FINANCE

CHAPTER 124. TAXATION AND FINANCE / AGRICULTURAL / FOREST LANDS

Please note that some of the extraneous historical references have been deleted in this version of Chapter 124. For the full text of the history of the Acts and Resolves, please go to The Vermont Statutes Online: www.leg.state.vt.us/statutes/statutes2.htm.

Title 32: Taxation and Finance

Chapter 124: Agricultural and Forest Lands

§ 3751. STATEMENT OF PURPOSE

The purpose of this subchapter is to encourage and assist the maintenance of Vermont's productive agricultural and forest land; to encourage and assist in their conservation and preservation for future productive use and for the protection of natural ecological systems; to prevent the accelerated conversion of these lands to more intensive use by the pressure of property taxation at values incompatible with the productive capacity of the land; to achieve more equitable taxation for undeveloped lands; to encourage and assist in the preservation and enhancement of Vermont's scenic natural resources; and to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interests of the public health, safety, and welfare.

§ 3752. DEFINITIONS

For the purposes of this subchapter:

- (1) "Agricultural land" means any land, exclusive of any housesite, in active use to grow hay or cultivated crops, pasture livestock or to cultivate trees bearing edible fruit or produce an annual maple product, and which is 25 acres or more in size except as provided below. There shall be a presumption that the land is used for agricultural purposes if:
 - (A) it is owned by a farmer and is part of the overall farm unit; or
 - (B) it is used by a farmer as part of his or her farming operation under written lease for at least three years; or
 - (C) it has produced an annual gross income from the sale of farm crops in one of two, or three of the five, calendar years preceding of at least:
 - (i) \$2,000.00 for parcels of up to 25 acres; and
 - (ii) \$75.00 per acre for each acre over 25, with the total income required not to exceed \$5,000.00;
 - (iii) exceptions to these income requirements may be made in cases of orchard lands planted to fruit producing trees, bushes or vines which are not yet of bearing age. For the purposes of this section, the term "farm crops" also includes animal fiber, cider, wine and cheese produced on the enrolled land or on a housesite adjoining the enrolled land from agricultural products grown on the enrolled land.
- (2) "Assessing officials" means the listers or other assessing authority of the municipality or the state of Vermont.

- (3) “Board” means the current use advisory board established in section 3753 of this chapter.
- (4) “Commissioner” means the commissioner of the department of taxes.
- (5) “Development” means, for the purposes of determining whether a land use change tax is to be assessed under section 3757 of this chapter, the construction of any building, road or other structure, or any mining, excavation or landfill activity. “Development” also means the subdivision of a parcel of land into two or more parcels, regardless of whether a change in use actually occurs, where one or more of the resulting parcels contains less than 25 acres each; but if subdivision is solely the result of a transfer to one or more of a spouse, parent, grandparent, child, grandchild, niece, nephew, or sibling of the transferor, or to the surviving spouse of any of the foregoing, then “development” shall not apply to any portion of the newly-created parcel or parcels which qualifies for enrollment and for which, within 30 days following the transfer, each transferee applies for reenrollment in the use value appraisal program. “Development” also means the cutting of timber on property appraised under this chapter at use value in a manner contrary to a forest or conservation management plan as provided for in subsection 3755(b) of this title, or contrary to the minimum acceptable standards for forest management; or a change in the parcel or use of the parcel in violation of the conservation management standards established by the commissioner of forests, parks and recreation. The term “development” shall not include the construction, reconstruction, structural alteration, relocation or enlargement of any building, road or other structure for farming, logging, forestry or conservation purposes, but shall include the subsequent commencement of a use of that building, road or structure for other than farming, logging or forestry purposes.
- (6) “Director” means the director of the division of property valuation and review created by section 2289 of Title 3.
- (7) “Farmer” means a person:
 - (A) who earns at least one-half of the farmer’s annual gross income from the business of farming as that term is defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986; or
 - (B)
 - (i) who produces farm crops that are processed in a farm facility situated on land enrolled by the farmer in a use value appraisal program or on a housesite adjoining the enrolled land;
 - (ii) whose gross income from the sale of the processed farm products pursuant to subdivision (i) of this subdivision (B), when added to other gross income from the business of farming as used in subdivision (A) of this subdivision (7), equals at least one-half of the farmer’s annual gross income; and
 - (iii) who produces on the farm a minimum of 75 percent of the farm crops processed in the farm facility;
 - (C) The agency of agriculture, food and markets shall assist the director in making determinations of eligibility pursuant to subdivision (B) of this subdivision (7).

- (8) “Housesite” means the two acres of land surrounding any house, mobile home or dwelling.
- (9) “Managed forest land” means:
- (A) any land, exclusive of any house site, which is at least 25 acres in size and which is under active long-term forest management for the purpose of growing and harvesting repeated forest crops in accordance with minimum acceptable standards for forest management; or
 - (B) any land, exclusive of any house site, which is:
 - (i) certified under subsection 6306(b) of Title 10;
 - (ii) is owned by an organization that was certified by the commissioner of taxes as a qualified organization as defined in 10 V.S.A. § 6301a and for at least five years preceding its certification was determined by the internal revenue service to qualify as a Section 501(c)(3) organization which is not a private foundation as defined in Section 509(a) of the Internal Revenue Code; and
 - (iii) is under active conservation management in accord with standards established by the commissioner of forests, parks and recreation.
- (10) “Owner” means the person who is the owner of record of any land. When enrolled land is mortgaged, the mortgagor shall be deemed the owner of the land for the purposes of this subchapter, until the mortgagee takes possession, either by voluntary act of the mortgagor or foreclosure, after which the mortgagee shall be deemed the owner.
- (11) “Person” means any individual, firm, corporation, partnership or other form of organization or group of individuals.
- (12) “Use value appraisal” means, with respect to land, the price per acre which the land would command if it were required to remain henceforth in agriculture or forest use, as determined in accordance with the terms and provisions of this subchapter. With respect to farm buildings, “use value appraisal” means zero percent of fair market value. The director shall annually provide the assessing officials with a list of farm sales, including the town in which the farm is located, the acreage, sales price, and date of sale.
- (13) “Minimum acceptable standards for forest management” refer to certain standards established by the commissioner of the department of forests, parks and recreation.
- (14) “Farm buildings” means all farm buildings and other farm improvements which are actively used by a farmer as part of a farming operation, are owned by a farmer or leased to a farmer under a written lease for a term of three years or more, and are situated on land that is enrolled in a use value appraisal program or on a housesite adjoining enrolled land. “Farm buildings” shall include up to \$100,000.00 of the value of a farm facility processing farm crops, a minimum of 75 percent of which are produced on the farm and shall not include any dwelling other than a dwelling in use during the preceding tax year exclusively to house one or more farm employees, as defined in section 4469 of Title 9, and their families, as a nonmonetary benefit of the farm employment. This subdivision shall not

affect the application of the definition of “farming” in subdivision 6001(22) of Title 10 or the definition of “farm structure” in subdivision 4413(d)(1) of Title 24.

- (15) "Active use" of agricultural land includes that portion of otherwise eligible land that is enrolled in a conservation reserve enhancement program for agricultural lands through a contract with the state or federal government.

§ 3753. CURRENT USE ADVISORY BOARD; MEMBERS; CHAIR

- (a) There is hereby established a current use advisory board.
- (b) The membership of the board shall consist of:
- (1) The following persons or their designees:
- (A) Commissioner of the department of taxes;
 - (B) Director of the division of property valuation and review;
 - (C) Secretary of the agency of agriculture, food and markets;
 - (D) Commissioner of the department of forests, parks and recreation;
 - (E) Dean of the college of natural resources, agriculture and life sciences of the University of Vermont.
- (2) Eight additional members to be appointed by the governor with the advice and consent of the senate. Two of these members shall represent the private agricultural sector; two shall represent the private forestry sector; one shall be experienced in agricultural and forestry property appraisal and valuation techniques; one shall be a representative of local government; one shall be a selectboard member; and one shall be a lister. Fifty-one percent or more of the board membership shall be persons who do not own enrolled land, and have no spouse, child or parent who owns enrolled land. These members shall be appointed for three-year terms, beginning February first of the year in which the appointment is made, except that the initial appointment of three of the members shall be for a two-year term. Vacancies shall be filled in the same manner as the original appointment for the unexpired portion of the term vacated.
- (c) A chair shall be designated biennially by the governor from among the members of the board and any vacancy in the office of chair shall be filled by designation of the governor.
- (d) Members of the board who are not state employees shall be paid \$50.00 a day, each, for each day that they are actually engaged in the work of the board. All members shall be paid their actual expenses incurred as a result of that work.
- (e) The board shall be attached for administrative purposes to the division of property valuation and review of the department of taxes of the agency of administration.

§ 3754. POWERS AND DUTIES OF BOARD

- (a) The board shall meet at least annually, prior to February 1, to review all past current use land values for agricultural land and managed forest land recommended by past boards, to review the criteria for said lands previously established and to establish new criteria and values as legislation and land management practices may indicate, to establish a schedule of criteria and values to be recommended for the current tax year, and to recommend such changes and improvement in the administration of this subchapter as experience and public reaction may recommend. The board's criteria and recommended values may reflect the class, type, grade and location of the land, together with its productive capacity and income producing capability of agricultural and forest land.
- (b) Annually in August the board shall hold a public hearing and such other hearings as they deem necessary to receive public testimony on the criteria and values for use value appraisals in the coming tax year and on the administration of this subchapter.
- (c) Prior to February 15 each year, the board shall submit to the director its recommended schedule of criteria and values for use value appraisals for the current tax year. The director shall then distribute the valuations to all municipalities, towns and gores, and the assessing officials shall appraise qualifying agricultural and managed forest land at these use values.
- (d) The board may adopt rules under the authority granted to agencies by sections 801 through 808 of Title 3 to interpret and carry out the provisions of this subchapter.
- (e) A member of the board shall not vote on any issue on which he or she, or when applicable his or her agency, has a conflict of interest.

§ 3755. ELIGIBILITY FOR USE VALUE APPRAISALS

- (a) Except as modified by subsection (b) of this section, any agricultural land, managed forest land and farm buildings which meet the criteria contained in this subchapter and in the regulations adopted by the board shall be eligible for use value appraisal.
- (b) Managed forest land shall be eligible for use value appraisal under this subchapter only if:
 - (1) the land is subject to a forest management plan, or subject to a conservation management plan in the case of lands certified under 10 V.S.A. § 6306(b), signed by the owner of a tract which complies with subdivision 3752(9) of this title, filed with and approved by the department of forests, parks and recreation by October 1, which provides for continued conservation management or forest crop production on the tract for at least ten years. During a period of use value appraisal under this subchapter, a conservation or forest management plan for at least ten years, including the 12-month period beginning April 1 of the year for which use value appraisal is sought, signed by the owner, shall be on file with the department in such a manner and in such form as is prescribed by the department. Upon the expiration of a ten year plan, the owner shall file a new plan for at least the next succeeding ten years to remain in the program.

- (A) The department may approve a forest management plan which provides for the maintenance and enhancement of the tract's wildlife habitat where clearly consistent with timber production and with minimum acceptable standards for forest management as established by the commissioner of forests, parks and recreation.
 - (B) The department, upon giving due consideration to resource inventories submitted by applicants, may approve a conservation management plan, consistent with conservation management standards, so as to include appropriate provisions designed to preserve: areas with special ecological values; fragile areas; rare or endangered species; significant habitat for wildlife; significant wetlands; outstanding resource waters; rare and irreplaceable natural areas; areas with significant historical value; public water supply protection areas; areas that provide public access to public waters; open or natural areas located near population centers, or historically frequented by the public. In approving a plan, the department shall give due consideration to: the need for restricted public access where required to protect the fragile nature of the resource; public accessibility where restricted access is not required; facilitation of appropriate, traditional public usage; opportunities for traditional or expanded use for educational purposes and for research.
- (2) a management report of whatever activity has occurred, signed by the owner, has been filed with the department of forests, parks and recreation by February 1 of the year following the year when the management activity occurred.
 - (3) there has not been filed with the director an adverse inspection report by the department stating that the management of the tract is contrary to the forest or conservation management plan, or contrary to the minimum acceptable standards for forest or conservation management. The management activity report shall be on a form prescribed by the commissioner of forests, parks and recreation in consultation with the commissioner of taxes and shall include a detachable section signed by all the owners that shall contain the federal tax identification numbers of all the owners. The section containing federal tax identification numbers shall not be made available to the general public, but shall be forwarded to the commissioner of taxes within 30 days after receipt and used for tax administration purposes. If any owner shall satisfy the department that he or she was prevented by accident, mistake or misfortune from filing a management plan which is required to be filed on or before October 1 or a management activity report which is required to be filed on or before February 1 of the year following the year when the management activity occurred, the department may receive that management plan or management activity report at a later date; provided, however, no management plan shall be received later than December 31 and no management activity report shall be received later than March 1.
- (c) The department of forests, parks and recreation shall periodically review the management plans and each year review the management activity reports that have been filed. At intervals not to exceed ten years, that department shall inspect each parcel of managed forest land qualified for use value appraisal to verify that the terms of the management plan have been carried out in a timely fashion. If that department finds that the management of the tract is contrary to the conservation or forest management plan, or contrary to the minimum acceptable standards for conservation or forest management, it shall file with the owner, the assessing officials and the director an adverse inspection report within 30 days of the inspection.

- (d) After a parcel of managed forest land has been removed from use value appraisal due to an adverse inspection report, a new application for use value appraisal will not be considered for a period of five years, and then shall be approved by the department of forests, parks and recreation only if a compliance report has been filed with the new application certifying that appropriate measures have been taken to bring the parcel into compliance with minimum acceptable standards for forest or conservation management.
- (e) Any applicant for appraisal under this subchapter bears the burden of proof as to his or her qualification. Any documents submitted by an applicant as evidence of income shall be held in confidence by any person accepting or reviewing them pursuant to provisions of this subchapter, and shall not be made available for public examination, whether or not such person is subject to the provisions of subdivision 317(a)(6) of Title 1.

§ 3756. QUALIFICATION FOR USE VALUE APPRAISAL

- (a) The owner of eligible agricultural land, farm buildings or managed forest land shall be entitled to have eligible property appraised at its use value provided the owner shall have applied to the director on or before September 1 of the previous tax year, on a form approved by the board and provided by the director. A farmer, whose application has been accepted on or before December 31 by the director of the division of property valuation and review of the department of taxes for enrollment for the use value program for the current tax year, shall be entitled to have eligible property appraised at its use value, if he or she was prevented from applying on or before September 1 of the previous year due to the severe illness of the farmer.
- (b) [Deleted.]
- (c) The director shall notify the applicant no later than April 15 of his or her decision to classify or refusal to classify his or her property as eligible for use value appraisal by delivery of such notification to him or her in person or by mailing such notification to his or her last and usual place of abode. In the case of a refusal, the director shall state the reasons therefor in the notification.
- (d) The assessing officials shall appraise qualifying agricultural and managed forest land and farm buildings at use value appraisal as defined in subdivision 3752(12) of this title. If the land to be appraised is a portion of a parcel, the assessing officials shall:
 - (1) determine the contributory value of each portion such that the fair market value of the total parcel is comparable with other similar parcels in the municipality; and
 - (2) notify the landowner according to the procedures for notification of change of appraisal. The portion of the parcel that is not to be appraised at use value shall be appraised at its fair market value.
- (e) Once a use value appraisal has been applied for and granted under this section, such appraisal shall remain in effect for subsequent tax years pursuant to the provisions of subsection (f) of this section, and until the property concerned is transferred to another owner or is no longer eligible under provisions of section 3752 or 3755 of this chapter, or due to a change of use or as otherwise provided in section 3757 of this chapter. If enrolled

property is transferred to another owner, the new owner shall be entitled to continue to have the eligible property appraised at its use value, provided the property remains eligible and provided the new owner shall elect the continuation of use value appraisal on the property transfer tax return at the time of transfer and, within 30 days after the property transfer tax return has been received by the municipality for recording, has applied to the director and paid the fees described in this subsection. The grant of use value appraisals of agricultural forest land and farm buildings shall be recorded in the land records of the municipality by the clerk of the municipality. Applications shall include the fees specified in subdivision 1671(a)(6) or subsection 1671(c) of this title, and a fee of \$30.00 for deposit in a special fund established and managed pursuant to subchapter 5 of chapter 7 of this title. The fund shall be available as payment for the fees of the clerk of the municipality and for the improvement of the management of the program.

- (f) Each year the director shall determine whether previously classified property is still eligible for use value appraisal and whether the amount of the previous appraisal is still valid. If the director determines that previously classified property is no longer eligible, or that the property has undergone a change in use such that the use change tax may be levied, in accordance with section 3757 of this chapter, or that the use value appraisal should be fixed at a different amount than the previous year, he or she shall thereafter notify the property owner of that determination by delivery of the notification to him or her in person or by mailing such notification to his or her last and usual place of abode.
- (g) The director shall execute such other forms and the board shall adopt such other procedures and regulations, as are needed to assure a fair opportunity for owners to qualify under this subchapter and to assure compliance with the provisions of this chapter.
- (h) By March 15, the director shall mail to each municipality a list of property in the municipality which is to be taxed based on its use value appraisal. The list shall include the owners' names, a grand list number or description of each parcel of land to be appraised at use value, the acreage to be taxed on the basis of use value, the use values to be used for land, and the number and type of farm buildings to be appraised by the assessing officials at use value. The assessing officials shall determine the listed value of the land to be taxed at use value and its estimated fair market value, and fill in these values and the difference between them on the form. This form shall be used by the treasurer or the collector of current taxes to make up tax bills such that the owner is billed only for taxes due on his or her property not enrolled in the program, plus taxes due on the use value of property enrolled in the program. The assessing officials shall submit the completed form to the director by July 5.
- (i) The director shall remove from use value appraisal an entire parcel of managed forest land and notify the owner in accordance with the procedure in subsection (b) of this section when the department of forests, parks and recreation has not received a management activity report or has received an adverse inspection report, unless the lack of conformance consists solely of the failure to make prescribed planned cutting. In that case, the director may delay removal from use value appraisal for a period of one year at a time to allow time to bring the parcel into conformance with the plan.
- (j) The commissioner may exempt a farmer-owner of agricultural land and farm buildings located within the municipality and otherwise eligible under this subchapter for use value appraisal from the terms of the definition of a "farmer" contained in subdivision 3752(7) of

this chapter, for a year at a time, because of personal hardship created by personal or family disability or death, by economic disaster such as loss of farm buildings, equipment, or livestock due to fire or disease, or natural disaster such as flood or drought. The agricultural land and farm buildings concerned shall continue in this instance to be taxed on the basis of use value appraisal.

§ 3757. LAND USE CHANGE TAX

- (a) Land which has been classified as agricultural land or managed forest land pursuant to this chapter shall be subject to a land use change tax upon the development of that land, as defined in section 3752 of this chapter. Said tax shall be at the rate of 20 percent of the full fair market value of the changed land determined without regard to the use value appraisal; or the tax shall be at the rate of 10 percent if the owner demonstrates to the satisfaction of the director that the parcel has been enrolled continuously more than 10 years. If changed land is a portion of a parcel, the fair market value of the changed land shall be the fair market value of the changed land prorated on the basis of acreage, divided by the common level of appraisal. Such fair market value shall be determined as of the date the land is no longer eligible for use value appraisal. This tax shall be in addition to the annual property tax imposed upon such property. Nothing in this section shall be construed to require payment of an additional land use change tax upon the subsequent development of the same land, nor shall it be construed to require payment of a land use change tax merely because previously eligible land becomes ineligible, provided no development of the land has occurred.
- (b) Any owner of eligible land who wishes to withdraw land from use value appraisal shall petition for a determination of the fair market value of the land at the time of the withdrawal. Thereafter land which has been withdrawn shall be appraised and listed at its full fair market value in accordance with the provisions of chapter 121 of this title. Said determination of the fair market value shall be used in calculating the amount of the land use change tax that shall be due when and if the development of the land occurs.
- (c) The determination of the fair market value of the land as of the date the land is no longer eligible for a use value appraisal, or as of the time of the withdrawal of the land from use value appraisal, shall be made by the director. The determination shall be made within 30 days after the date that the owner or assessing officials petition for the determination and shall be effective on the date of dispatch to the owner.
- (d) The land use change tax shall be due and payable by the owner 30 days after the tax notice is mailed to the taxpayer. The tax shall be paid to the commissioner for deposit into the general fund. The commissioner shall issue a form to the assessing officials which shall provide for a description of the land developed, the amount of tax payable, and the fair market value of the land at the time of development or withdrawal from use value appraisal. The owner shall fill out the form and shall sign it under the penalty of perjury. After receipt of payment, the commissioner shall furnish the owner with one copy, shall retain one copy and shall forward one copy to the local assessing officials and one to the register of deeds of the municipality in which the land is located. Thereafter, the land which has been developed shall be appraised and listed at its full fair market value in accordance with the provisions of chapter 121 of this title.

- (e) The owner of any classified land receiving use value appraisal under this subchapter shall immediately notify the director of:
 - (1) the development of the land, as defined in section 3752 of this chapter;
 - (2) of any change or discontinuance of use of the classified land so that it is no longer eligible for use value appraisal or is eligible for a different use value appraisal under this subchapter; and
 - (3) of any transfer of ownership. A transfer of ownership, alone, will not affect eligibility of the parcel, and no new maps will be required solely because of a transfer, but failure to provide maps, a new application, or transfer information to the division of property valuation and review within 30 days of a request being sent by certified mail by the director will result in removal of the parcel from the program.
- (f) The application for use value appraisal of agricultural and forest land, once approved by the state, shall be recorded in the land records of the municipality and shall constitute a lien to secure payment of the land use change tax to the state upon development. The landowner shall bear the recording cost. The land use change tax and any obligation to repay benefits paid in error shall not constitute a personal debt of the person liable to pay the same, but shall constitute a lien which shall run with the land. All of the administrative provisions of chapter 151 of this title, including those relating to collection and enforcement, shall apply to the land use change tax.
- (g) Upon application, the commissioner may abate a use change tax levy concerning agricultural land found eligible for use value appraisal under subdivision 3752(1)(A) of this title, in the following cases:
 - (1) if a disposition of such property resulting in a change of use of it takes place within five years of the initial assessment at use value because of the permanent physical incapacity or death of the individual farmer-owner or farmer-operator of the property.
 - (2) if a disposition of the property was necessary in order to raise funds to continue the agriculture operation of the seller. In this case, the commissioner shall consider the financial gain realized by the sale of the land and whether, in respect to that gain, payment of the use change tax would significantly reduce the ability of the seller to continue using the remaining property, or any part thereof, as agricultural land.
- (h) Land condemned as a result of eminent domain or sold voluntarily to a condemning authority in anticipation of eminent domain proceedings is exempt from the levy of a land use change tax under this section.
- (i) Nothing in this section shall be construed as permitting an owner to engage in the development of land in violation of any conservation restriction in effect on said land.
- (j) Land transferred to the United States Forest Service is exempt from the levy of a use change tax under this section, provided all of the following apply:
 - (1) land transferred is eligible for use value appraisal at the time of the transfer;

- (2) the transfer is in consideration for the receipt from the United States Forest Service of land of approximately equal value, as determined by the commissioner; and
 - (3) the landowner has submitted to the commissioner in writing a binding document that would substitute the land received for the land transferred to the Forest Service, for the purposes of this chapter.
- (k) Conservation and preservation rights and interests held by an agency of the United States or by a qualified holder, as defined in chapter 34 of Title 10, shall be exempt from the levy of a use change tax. Upon request of the agency or qualified holder, the commissioner may petition the director to release the conservation and preservation rights and interests from any lien recorded pursuant to this chapter.

§ 3758. APPEALS

- (a) Whenever the director denies in whole or in part any application for classification as agricultural land or managed forest land or farm buildings, or grants a different classification than that applied for, or the director or assessing officials fix a use value appraisal, or determine that previously classified property is no longer eligible or that the property has undergone a change in use, the aggrieved owner may appeal the decision of the director to the director within 30 days of the decision, and from there in the same manner and under the same procedures as an appeal from a decision of a board of civil authority, as set forth in subchapter 2 of chapter 131 of this title; and may appeal the decision of the assessing officials in the same manner as an appeal of a grand list valuation.
- (b) Any owner who is aggrieved by the determination of the fair market value of classified land for the purpose of computing the land use change tax may appeal in the same manner as an appeal of a grand list valuation.
- (c) Whenever the commissioner denies a request for an exemption from the terms of the definition of a “farmer” as provided in subsection 3756(j) of this title, the aggrieved person may appeal the decision to the commissioner, and from there to the superior court in the same manner and under the same procedures as an appeal from a decision of the board of civil authority, as set forth in subchapter 2 of chapter 131 of this title.
- (d) Any owner who is aggrieved by a decision of the department of forests, parks and recreation concerning the filing of an adverse inspection report or denial of approval of a management plan may appeal to the commissioner of the department of forests, parks and recreation. An appeal of this decision of the commissioner may be taken to the superior court in the same manner and under the same procedures as an appeal from a decision of a board of civil authority, as set forth in subchapter 2 of chapter 131 of this title.

§ 3760. PAYMENT TO MUNICIPALITIES

- (a) (1) Annually the state shall pay to each municipality the amount necessary to limit its tax rate increase in the prior year due to the loss of municipal property tax revenue for that year based on use value of enrolled property as compared to municipal property tax revenue for that year based on fair market value of enrolled property, to zero.

- (2) The director of property valuation and review shall determine the amount of the available funds under this section to be paid to each municipality, and a municipality may appeal the director's decision in the same manner and under the same procedures as an appeal from a decision of a board of civil authority, as set forth in subchapter 2 of chapter 131 of this title.
 - (3) On November 1 of each year, the director of property valuation and review shall pay to each municipality the amount calculated as described in this section. If the appropriation for the year is insufficient to pay the full amount due to every municipality under this subsection, payments in that year shall be made to such towns proportionately.
 - (4) If the appropriation for the year is insufficient to pay the full amount due to any municipality for enrolled property owned by another municipality, the municipality in which the property is located may assess the other municipality and the other municipality shall pay the difference.
 - (5) The director's calculation of payment amounts to municipalities shall be based on grand list values and total tax appropriations as submitted to the director for the prior year.
- (b) Assessing officials shall appraise property enrolled in the program at fair market value consistent with other appraisals. On or before July 5, the assessing officials shall provide the director with the listed value of all enrolled property in the municipality. If the director certifies that the value set by the assessing officials is significantly above the fair market value or is not equitable with other assessments, the director's estimate of the fair market value shall be substituted for that of the assessing officials.
- (c) A town aggrieved by the director's decision under this section may appeal that decision under the same procedures as an appeal from a decision of the board of civil authority.

§ 3761. NOTICE TO PROPERTY TAXPAYERS

Each year prior to June 1, the director shall prepare a notice of the current use value appraisal program established by this subchapter describing its pertinent provisions, the manner in which taxpayers may apply to participate, and the dates and deadlines for application. Such notice shall be printed by the director and supplied in sufficient number to each town in the state for inclusion in property tax bills. The town treasurer or collector of taxes shall include such notice in each tax bill, where applicable. Towns which use envelopes or mailers not able to accommodate notices describing the current use value appraisal program may distribute such notices in an alternative manner.

§ 3763. PUBLIC RECORDS

Notwithstanding any provision to the contrary in 1 V.S.A. § 317, section 3102 of this title or any other provision of law, the names and addresses of taxpayers, the description of eligible property, the current use valuation of such property participating in the current use value appraisal program under this chapter and the amount reimbursed by the state to the town with respect to

the eligible property shall be public records subject to public inspection and copying under 1 V.S.A. chapter 5, subchapter 3.

§ 3776. FEE HUNTING PROHIBITION

- (a) As of September 1, 1997, no person may charge or receive a fee, consideration or other thing of value in exchange for the right to hunt or fish on land enrolled in a use value appraisal program under this chapter.
- (b) Upon a finding by the secretary that there has been a violation of the provisions of this section, the land in question shall be removed from the use value appraisal program. Upon development, the land shall be subject to the land use change tax.

Title 24: Municipal and County Government

Chapter 51: Finances; Accounts and Audits

§ 1533: TOWN BOARD FOR THE ABATEMENT OF TAXES

The board of civil authority, with the listers and the town treasurer, shall constitute a board for the abatement of town, town school district taxes, and current use taxes. The act of a majority of a quorum at a meeting shall be treated as the act of the board. The above requirement in respect to a quorum need not be met if the town treasurer, a majority of the listers and a majority of the selectmen are present at the meeting.

§ 1536: RECORD; DISCHARGE

The board for the abatement of taxes shall make a record of taxes, interest and fees so abated which shall be recorded in the office of the town clerk and a certified copy shall be forwarded forthwith to the collector of taxes and the town treasurer. The collector shall mark in the tax bill the taxes, interest and fees abated and the persons against whom they were assessed shall be discharged from their payment. An abatement of a use change tax shall be separately recorded in the land records of the municipality in which the property subject to the abatement is located and shall effect a release of the land use lien on the portion of the property abated.

Title 10: Conservation and Development

Chapter 155: Acquisition of Interests in Land by Public Agencies

§ 6301. PURPOSE

It is the purpose of this chapter to encourage and assist the maintenance of the present uses of Vermont's agricultural, forest, and other undeveloped land and to prevent the accelerated residential and commercial development thereof; to preserve and to enhance Vermont's scenic natural resources; to strengthen the base of the recreation industry and to increase employment, income, business, and investment; and to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interests of the public health, safety and welfare.

§ 6301a: DEFINITIONS

As used in this chapter:

- (1) "State agency" means the agency of natural resources or any of its departments, agency of transportation, agency of agriculture, food and markets or Vermont housing and conservation board.
- (2) "Qualified organization" means:
 - (A) an organization qualifying under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, which is not a private foundation as defined in Section 509(a) of the Code, and which has been certified by the commissioner of taxes as being principally engaged in the preservation of undeveloped land for the purposes expressed in section 6301 of this title.
 - (B) an organization qualifying under Section 501(c)(2) of the Internal Revenue Code of 1986, as amended, provided such organization is controlled exclusively by an organization or organizations described in subdivision (2)(A) of this section.
- (3) "Taxation" and "tax" means ad valorem taxes levied by the state and its municipalities.

§ 6306: EXEMPTION FROM TAXATION

- (b)(1) The commissioner of the department of taxes may certify that real property acquired by a qualified organization under this chapter is being held and maintained for the purposes expressed in section 6301 of this title. As a condition of that certification, the commissioner may require that the qualified organization provide adequate assurances that the property is being so held and maintained, including but not limited to written agreements with the department of taxes, deeds, covenants or other conveyances. Property which is so certified:
 - (A) if in the nature of an interest in fee simple, shall be assessed on the basis of its actual use, or may be enrolled by the qualifying organization in a current use program under chapter 124 of Title 32; or
 - (B) shall be exempt from assessment and taxation, if in the nature of an interest other than fee simple.
- (2) For purposes of this section, where a qualified organization holds a lease in the property for a term greater than ten years, including renewal terms, or holds such other interests as the commissioner shall determine to be substantially equivalent to an interest in fee simple, the organization shall be deemed to hold an interest in fee simple.

MINIMUM STANDARDS FOR FOREST MANAGEMENT AND REGENERATION

Effective 4/1/10

In order to ensure consistency of conformance with the purposes of the Use Value Appraisal Program (UVA), the following minimum requirements must be met:

Forest Management Plans

Forest management is the practical application of silvicultural principles to the growth, harvest, regeneration, and conservation of forests in order to maintain healthy forests and to meet the specific objectives of the landowner. While many different landowner objectives may be achieved through active forest management, production of high quality forest products on a sustainable basis shall be the primary focus of management efforts on all enrolled parcels.

The landowners shall carry out the activities listed in the forest management plan as approved by the County Forester. The management plan shall include names and original signatures of all legal owners and the address for the owner(s) responsible for attending to UVA.

All changes or additional activities must be submitted in writing, with the landowner signature(s) and must receive prior approval from the County Forester.

Where markets or other conditions beyond the control of the landowner make it advisable, activities may be carried out up to three years before or after dates specified in the management plan.

Practices

Prescribed activities must meet or exceed the following *minimum* standards and be carried out in accordance with U.S. Forest Service or other appropriate silvicultural or management guides or handbooks (See Appendix A – Partial List of Acceptable Forest Management Publications).

Forest: A forest is an ecosystem characterized by a more or less dense and extensive tree cover, consisting of one or more stands that vary in characteristics such as species composition, structure, age class, and associated processes and that often include small open areas, wetlands, streams, access roads, and trails. For open land to be enrolled as forest land, 350 stems per acre of commercial species well distributed must be present.

Regeneration

For newly-regenerated stands, the successful establishment of acceptable commercial species must not be less than 350 stems per acre well distributed throughout the stand five years after the regeneration cut. For regeneration treatments, the plan must address species objectives as well as any necessary actions to ensure establishment.

Even-Age Management

Even-age systems maintain and regenerate a stand with a single age class. Arbitrarily, a stand is defined as even-aged if the range of tree ages does not exceed 20% of the rotation length.

Shelterwood: The gradual removal of the entire stand in a series of partial cuttings which extend over a fraction of the rotation. Natural reproduction starts under the protection of the older stand and is finally released when it becomes desirable to give the new crop full use of the growing space. Trees that are left may be chosen not only as a seed source or protection for the new stand but also for their capacity to increase in value. The largest, most vigorous and best-formed individuals of desirable species are retained until the final cutting. The most fundamental

characteristic of the shelterwood method is the establishment of a new crop before completion of the preceding rotation.

Modifications of the shelterwood method involving the arrangement of cutting by area include: uniform shelterwood, strip shelterwood, and group shelterwood. Another modification of the shelterwood system is the irregular shelterwood where forest cover is retained over a longer period of time resulting in more than two age classes. The irregular shelterwood modification stands in an intermediate position between the methods of even-aged and uneven-aged management.

The current stand conditions and the shelterwood type to be employed shall be clearly described in the management plan.

Clearcut and Progressive Clearcut: Cutting/removal of all trees larger than 2 inches DBH in a stand or portion of a stand.

Overstory Removal: Removal of the overstory when the next stand of acceptable commercial species has become established.

Intermediate Thinning: Total basal area shall not be reduced below the B-level. The stocking of acceptable growing stock will not be reduced below the “C” level in the appropriate stocking guide (See Appendix A – Partial List of Acceptable Forest Management Publications). If no stocking guide is available, the residual basal area of acceptable growing stock will not be reduced below 60 square feet per acre.

Uneven-Age Management

An uneven-aged system is a planned sequence of treatments designed to maintain and regenerate a stand with three or more age classes. Under uneven-age management, the total basal area will not be reduced below minimum levels recommended in the appropriate silvicultural guide or reference. Where no silvicultural guide or reference is available, total basal area will not be reduced below 80 square feet per acre. The ratio of Acceptable Growing Stock (AGS) basal area to total basal area shall be maintained or increased.

Uneven-Aged Management systems include:

Single Tree Selection

Group Selection

Salvage Cutting – The removal of trees that have been or are in imminent danger of being killed or damaged by natural injurious agents other than competition between trees.

Sugarbush Management – For Forestry UVA only

Long-term sugarbush management requires the maintenance of a healthy forest and healthy trees. Sap production is an allowable management objective under Forestry Use Value as long as it is consistent with sustainable forest management.

Standards for sugarbush management in Forestry UVA include:

- 1) Identifying what the long-term management goals are, i.e., even-age vs. all age management for maple syrup production (with an option of timber management).

- 2) Use and reference the appropriate silvicultural guide and the Use Value Appraisal Tapping Guidelines in the Appendix (See Appendix B – Department of Forests, Parks and Recreation Tapping Guidelines).
- 3) All taps shall be removed annually at the end of each sugaring season and before full leaf out.

Ecologically Significant Treatment Areas (ESTAs)

Approved ESTAs are lands not necessarily managed for timber but require protective/conservation management. ESTAs that do involve active timber production will be subject to the previously listed management standards. ESTAs not involving active timber management will require measures necessary to enhance or maintain the ecologically significant features. All ESTAs needing Vermont Fish & Wildlife Department's Natural Heritage Program (NNHP) will be permanently recorded even if landowner objectives within UVA change to timber management.

Erosion Control and Water Quality

It is the obligation of the landowner to ensure that soil erosion and/or stream sedimentation does not occur on any lands enrolled in the UVA program. Appropriate preventative soil erosion and stream pollution control practices, as outlined in the publication entitled "*Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in Vermont*", or a successor publication, shall be employed to the maximum practicable extent on all enrolled parcels. Compliance with all State and Federal rules and regulations regarding erosion control, water quality, and wetland protection is required.

Inspections and Conformance

All lands entered in the program are subject to periodic inspection to ensure conformance with the management plan and appropriate standards (See Appendix C – Conformance Inspection Report). If enrolled lands are cut contrary to either the management plan or standards, an adverse inspection report may be filed. Additionally, if erosion control measures are not implemented where deemed necessary to comply with appropriate rules and regulations, an adverse inspection report may be filed on those acres affected. An adverse inspection report can result in a Land Use Change Tax being assessed on those acres in violation and the entire parcel being removed from the program for a period of five tax years. If the landowner fails to make a prescribed cutting according to the management schedule, an appropriate management plan amendment must be submitted for approval or the landowner may be given one year to complete the prescribed cutting. If the cutting is not completed within the one year, the parcel will be discontinued from the program for at least one year and until the land comes back into conformance. The lien remains on the land, but no Land Use Change Tax is due.

MINIMUM STANDARDS FOR FOREST MANAGEMENT PLANS

Effective 4/1/2010

Summary of Land/Use Categories

Agricultural Land (taxed at the Ag. rate) –

- Crop land
- Pasture land

Forestry Program:

In all cases a parcel must have a minimum of 25 acres enrolled, and a minimum of 20 acres under active forest management.

Open Land (taxed at Ag. rate) – not to exceed 20% of total enrolled open and site I, II and III forest land.

Forest Land (taxed at the Forestry rate) –

Managed actively for timber by existing USFS silvicultural guides:

- Forested areas on soils with site class I, II or III.

Managed actively for timber but with latitude to be managed by guidelines other than USFS silvicultural guides:

- Significant Wildlife Habitat
- Special Places and Sensitive Sites

Not necessarily managed for timber (but requiring protective/conservation management) and totaling not more than 20% of enrolled site I, II and III forest lands:

- Ecologically Significant Treatment Areas (ESTAs)
 - Natural Communities of Statewide Significance
 - Rare, Threatened, and Endangered Species
 - Riparian Areas
 - Vernal Pools with Amphibian Breeding Habitat
 - Forested Wetlands
 - Old Forests

Not managed actively for timber, but requiring protective/conservation management plan:

- Miscellaneous – bona fide protective purposes for areas up to one acre, by County Forester approval.

Not managed actively for timber, needing only to be substantiated and mapped:

- Non-Productive Forest Land – with no cap but limited to areas on soils of site class IV (not capable of producing at least 20 cubic feet of wood per acre per year).

Eligible Forest Land

Definitions

Parcel means all contiguous land in the same ownership regardless of the number of deeds. The parcel may be bisected by a highway, right-of-way, town line, river or power/pipeline. It may contain a building, dwelling, or building lot that is excluded from UVA, but it is held by the same owner(s) who have the rights to make decisions about and manage the vegetation on that property.

A **forest parcel** must be a minimum of 25 eligible acres (2 additional acres are necessary for each dwelling, camp, or mobile home), under an approved 10-year forest management plan in compliance with current UVA standards. **A forest parcel must have a minimum of 20 acres of productive forest (site I, II or III) land under active forest management plus 5 additional eligible acres to be eligible.**

A **natural community** is an interacting assemblage of plants, animals, and other organisms, along with the specific physical environment (bedrock, soils, slope, elevation, etc.) in which they occur and the natural processes that affect them. The Vermont Fish & Wildlife Department has classified over 80 natural community types in Vermont, ranging from Northern Hardwood Forest, to Northern White Cedar Swamp, to Alpine Meadow. Natural community types are categorized according to their rarity and the typical size at which they occur. Each example of a natural community type is evaluated based on its size relative to other examples of that type, the condition of the natural community, and the condition of the surrounding landscape.

The Vermont Fish & Wildlife Department's Nongame and Natural Heritage Program is responsible for classifying, mapping, and tracking significant natural communities and populations of rare, threatened, and endangered species. The Department currently has information on approximately 1,500 significant natural communities and 4,700 populations of rare species statewide.

Site IV is defined as land that is not capable of growing 20 cubic feet of wood per acre per year using soil maps, growth calculations, or site index curves.

Outline of Categories of Eligible Forest Land – (taxed at the Forestry rate)

I. Lands managed actively for timber using existing USDA Forest Service Silvicultural Guides:

- A) Forested areas on soils of site class I, II or III (i.e., capable of growing 20 cubic feet of wood per acre per year or more).

II. Lands managed actively for timber but with latitude to be managed using guidelines other than USDA Forest Service Silvicultural Guides:

- A) Significant Wildlife Habitat
- B) Special Places and Sensitive Sites

Note: These are not to be enrolled as ESTAs and are not included in the 20% enrollment cap.

A) Significant Wildlife Habitat

Criteria for Wildlife Habitat: Wildlife habitat mapped as significant by the Vermont Fish & Wildlife Department (FWD) and recently documented as functional and significant or meeting FWD standards for significance, may be enrolled in UVA without a primary purpose of timber production. These include but are not limited to: deer wintering areas; concentrated areas of American beech, oak, and cherry; bat habitats; vernal pools; wildlife corridors; and heron rookeries. Forest management in significant wildlife habitat areas shall be based on FWD and FPR management or mitigation guidelines for these habitats, as well as the professional judgment of the County Foresters, FWD biologists, and other resource consultants. In general, active forest management that enhances the specific habitat attribute is recommended in these areas over the standard USDA Silvicultural Guides.

Process for Identifying Significant Wildlife Habitat: Significant wildlife habitat shall be identified and mapped by a resource consultant or FWD biologist and presented in the forest management plan. FWD biologists may provide guidance to landowners and consultants on identification of significant wildlife habitat and recommendations for management activities to promote the habitat prior to submission of a management plan to the County Forester. A reasonable justification for the proposed habitat management prescription shall be provided to the County Forester. Treatments for these habitats can be designed for the primary purposes of maintaining and enhancing the value of the habitat, as well as for production of repeated forest crops. UVA enrollment of lands with such habitats and purposes is based on County Forester approval.

B) Special Places and Sensitive Sites

Criteria for Special Places and Sensitive Sites: Unique geologic, cultural, historic, and archeological sites. Examples include waterfalls, gorges, eskers, cemeteries, evidence of historic quarries, homes or mills, and Native American sites.

Process for Identifying Special Places and Sensitive Sites: Special places and sensitive sites shall be identified and mapped by a plan preparer and presented in the forest management plan. A reasonable justification shall be provided for the proposed sensitive site management prescription. UVA enrollment of special places and sensitive sites, with typically small acreage involved, is based on County Forester approval and may include minor buffering and adaptation of the USDA Silvicultural Guides.

III. Lands not necessarily managed for timber (but requiring protective/conservation management) and totaling not more than 20% of enrolled site I, II and III forest lands:

A) Ecologically Significant Treatment Areas (ESTAs)

- 1) Natural Communities of Statewide Significance
- 2) Rare, Threatened, and Endangered Species
- 3) Riparian Areas
- 4) Vernal Pools with Amphibian Breeding Habitat
- 5) Forested Wetlands
- 6) Old Forests

1. Natural Communities of Statewide Significance

Criteria for Natural Communities: A forested natural community that meets the FWD standards for statewide significance or is previously mapped by FWD using these standards is eligible for enrollment as an ESTA. State-significant natural communities are as follows:

- S1 or S2 natural community types, with an occurrence rank of A, B or C (see definitions below¹).
- S3 natural community types with an occurrence rank of A or B.

Process for Identifying Natural Communities: All state-significant forested natural communities must be identified and mapped by a plan preparer, with documentation (using FWD standards) (See Appendix S – FWD Standards for Identifying, Mapping, and Documenting Significant Natural Communities, Vernal Pools, and Rare Plant and Animal Species for UVA Enrollment as ESTAs) provided to FWD for FWD confirmation and review prior to submission to the County Forester. For state-significant natural communities that are already identified and are tracked in the FWD database, a property location map, an accurate map of the natural community boundary, natural community forms (See Appendix S1 – Vermont Natural Community Survey Form), and the proposed management of the natural community must be provided to FWD for review and comment. For state-significant natural communities that have not currently been mapped by FWD or tracked in the FWD database, in addition to the above information, a vegetation plot (See Appendix S5 – Vermont Quantitative Community Characterization Form) must also be provided to FWD. Once confirmed by FWD, these state-significant forested natural communities may be enrolled in UVA as ESTAs based on County Forester approval. Any Site IV non-forested natural communities, whether they are state-significant or not, may be enrolled in UVA based on County Forester approval.

2. Rare, Threatened, and Endangered Species

Criteria for Species: A rare (S1 or S2), state threatened, or state endangered species that has been mapped by FWD or that is identified on a property and meets the mapping standards of FWD is eligible for enrollment as an ESTA. Threatened and endangered species are protected by Vermont’s Endangered Species Law (Title 10 V.S.A. Chapter 123).

¹ Vermont Fish & Wildlife Department Nongame and Natural Heritage Program definitions of conservation ranks and occurrence ranks:

Conservation ranks incorporate the rarity of and threats to a species or natural community in Vermont:

- S1: very rare (generally 1-5 occurrences statewide for plants and animals)
- S2: rare (generally 6-20 occurrences statewide for plants and animals)
- S3: uncommon (generally more than 20 occurrences statewide for plants and animals)
- S4: apparently secure
- S5: demonstrably secure

Occurrence ranks describe the overall quality of a plant or animal population or natural community example:

- A: excellent viability and integrity
- B: good viability and integrity
- C: fair viability and integrity
- D: poor viability and integrity

Process for Identifying Rare, Threatened, and Endangered Species: All occurrences of rare, threatened, and endangered species must be identified and mapped by a plan preparer, with documentation (using FWD standards) (See Appendix S – FWD Standards for Identifying, Mapping, and Documenting Significant Natural Communities, Vernal Pools, and Rare Plant and Animal Species for UVA Enrollment as ESTAs) provided to FWD for FWD confirmation and review prior to submission to the County Forester. For occurrences of rare, threatened, and endangered species that are already identified and are tracked in the FWD database, a property location map, an accurate map of the area occupied by the rare species, a rare plant (See Appendix S3 – Vermont Rare Plant Form) or rare animal form (See Appendix S4 – Vermont Rare Animal Form), and the proposed management for the rare species must be provided to FWD for review and comment. For occurrences of rare, threatened, and endangered species that have not currently been mapped by FWD or tracked in the FWD database, in addition to the above information, a photo of the rare plant (and animal if possible) must also be provided to FWD. Once confirmed by FWD, these occurrences of rare, threatened, and endangered species may be enrolled in UVA as ESTAs based on County Forester approval. The size of areas to be enrolled to protect rare, threatened, and endangered species habitat shall be based on FWD consultation and shall be the minimum size necessary to protect the subject species. Management recommendations shall be developed on a case-by-case basis.

3. Riparian Areas

Criteria for ESTA Riparian Areas: Most riparian areas are well suited for active forest management, and a clear justification will be needed for them to be approved as ESTAs. Riparian areas that have characteristics making them ecologically inappropriate for timber harvesting may be enrolled as ESTAs. The lands adjacent to streams, rivers, lakes, and ponds are specialized ecological areas that provide numerous functions, including protecting water quality and aquatic habitat, providing terrestrial wildlife travel corridors, supporting significant natural communities and adjacent wetlands, and protecting channel-forming processes and channel stability. Riparian areas are generally managed according to Acceptable Management Practices (AMPs) to protect surface waters from harmful discharges, but some riparian zones may deserve special treatment to protect riparian functions. Factors to consider in evaluating the need for and width of riparian ESTAs include existing condition of the riparian area, stream channel size and character, steepness of slope, characteristics of soil, nature of special aquatic habitats, presence of concentrated terrestrial wildlife use, presence of seeps or other wetlands, presence of floodplains or other rare to uncommon shoreline natural communities, and presence of streams requiring special protection for maintaining channel stability.

Process for Identifying Riparian Areas: Plan preparers shall identify and map riparian areas to receive special treatment in forest management plans. A reasonable justification of the ecological need and recommended width of riparian ESTAs shall be provided to the County Forester. Appropriate riparian ESTAs are eligible for enrollment in UVA based on County Forester approval.

4. Vernal Pools with Amphibian Breeding Habitat

Criteria for Vernal Pools: Vernal pools are considered an uncommon (S3) natural community type and those with an occurrence rank of A, B, or C are considered state-significant by FWD. These state-significant vernal pools provide important amphibian

breeding habitat. A state-significant vernal pool, along with a 100-foot protective buffer from the pool edge, is eligible for enrollment as an ESTA in UVA. Vernal pools are small (generally less than one acre), ephemeral pools that occur in natural basins within upland forests. Vernal pools typically have no permanent inlet or outlet streams and have very small watersheds. These temporary pools generally last only a few months (at least 2½ months) and then disappear by the end of summer, although some pools may persist even longer in wet years. During their dry period, vernal pool depressions may be recognized by sparse vegetation, by stained leaves marked by seasonal high water, and by soils that have more wetland characteristics than do the surrounding upland soils. The periodic drying means that there are no fish in vernal pools, but there is a unique assemblage of species that typically includes specialized insects (caddis flies), mollusks (fingernail clams), and other invertebrates (fairy shrimp) as well as amphibians (spotted salamanders) and sparse vegetation. Vernal pools typically lack trees but are shaded by trees growing in the surrounding upland forest. The vegetation that grows in vernal pools is highly variable in composition and abundance, although most pools have low abundance of herbs and shrubs.

Process for Identifying Vernal Pools with Amphibian Breeding Habitat: All state-significant vernal pools must be identified and mapped by a plan preparer, with documentation (using FWD standards) (See Appendix S – FWD Standards for Identifying, Mapping, and Documenting Significant Natural Communities, Vernal Pools, and Rare Plant and Animal Species for UVA Enrollment as ESTAs) provided to FWD for FWD confirmation and review prior to submission to the County Forester. This documentation will include a property location map, an accurate map of the vernal pool on the property, a vernal pool form (See Appendix S2 – Vernal Pool Survey Form), photos of the vernal pool and amphibian egg masses with calendar date indicated on the photo, and the proposed management of the vernal pool and 100-foot buffer. Once confirmed by FWD, these new state-significant vernal pools may be enrolled in UVA along with a 100-foot protective buffer based on County Forester approval.

5. Forested Wetlands

Criteria for Forested Wetlands: Forested wetlands that have characteristics making them ecologically sensitive to timber harvesting may be enrolled in UVA as ESTAs. These characteristics include, but are not limited to, deep organic soils, presence of groundwater seepage that prevents freezing of organic soils, presence of spring flooding from an adjacent river or lake, and well-developed hummock and hollow microtopography. Logging in these situations may create significant soil rutting that alters the wetland hydrology, changes flood flows, or alters microhabitats that change species composition and diversity.

Note: *Forested wetlands that are state-significant natural communities may qualify to be enrolled in UVA under the natural community criterion of the ESTA group. Non-forested wetlands and forested wetlands that do not produce 20 cubic feet of wood per acre per year may be enrolled in UVA under the Site IV soils category.*

Process for Identifying Forested Wetlands: Plan preparers shall identify and map forested wetlands to receive special treatment in forest management plans. A reasonable justification of the need for special treatment of sensitive forested wetlands shall be provided to the County Foresters. Sensitive forested wetlands may be enrolled in UVA based on County Forester approval.

6. Old Forests

Criteria for Old Forests: Old forests are biologically mature forests, typically in late-successional stages of development, having escaped stand-replacing disturbance for more than 100 years and exhibiting minimal evidence of human-caused disturbance. In addition, these forests also exhibit many of the following associated characteristics: 1) some trees exceeding 150 years old for most forest types (100 years old for balsam fir, 200 years old for Eastern hemlock); 2) native tree species characteristic of the forest type present in multiple ages; and 3) complex stand structures that include a broad distribution of tree diameters, multiple vertical vegetative layers, natural canopy gaps, abundant coarse woody debris (reflecting the diameters of the standing trees) in all stages of decay and numerous large standing dead trees. Although some old forests may be part of significant natural communities, other eligible old forest examples may be small or in fragmented landscapes and, therefore, might not otherwise qualify as significant natural communities.

Process for Identifying Old Forests: Old forests shall be identified and mapped by a plan preparer. These areas shall be included in the forest management plan for approval by the County Forester, along with a reasonable justification for the proposed management and appropriate documentation of the forest condition which may include species lists, plot data, age class distribution, and tree core data describing ages for the older trees in the forest.

Note: *Precise, diagnostic measures for any attribute are intentionally omitted; however, examples for some forest types and regions can be found in Tyrell and Crow, 1994, Ecology (75)2; Old Growth Forests: A Literature Review of the Characteristics of Eastern North American Forests, Lapin, 2005; Vermont Natural Resources Council and Hunter and White, 1997, Natural Areas Journal (17)4.*

IV. Lands not managed actively for timber but requiring a protective/conservation management plan:

- A) Miscellaneous – bona fide protective purposes for areas up to one acre, by County Forester approval. Limited to one occurrence per parcel.

County Foresters can use discretion in allowing timber management exclusions of any areas up to one acre for bona fide protective purposes such as vernal pools, seeps or hibernacula protection, and cultural/historic resources. There must be a description of the area designated as miscellaneous. County Foresters continue to have the latitude to accept creative silvicultural practices to manage for specific wildlife habitats.

V. Lands not managed actively for timber, needing only to be substantiated and mapped:

- A) Non-Productive Land (Site Class IV) – with no cap but limited to areas consisting of soils classified as Site IV (See Appendix D – Use Value Appraisal Productivity Classes of Forest Land).

County Foresters may grant enrollment exceptions for Site IV lands greater than 20% of the total parcel, not ranked as an ESTA based upon site index or soils maps. (Site IV is defined as land that is not capable of growing 20 cubic feet of wood volume per acre per year using soil maps, growth calculations, or site index curves.)

VI. Non-Forested Lands (“Open Land”)

A) Open Land

Open land is land that is not eligible under the Agricultural category, will not be reforested, and does not meet the Site IV definition according to UVA program standards. Open land is limited to no more than 20% of the total of enrolled open land plus Site I, II and III forest land. Open land is taxed at the Agricultural current use value.

General Notes – In all circumstances, areas qualifying for UVA under all categories will appear on an approved map, need a detailed description of site characteristics, values being protected, and a management strategy covering a 10-year period that also describes the status and condition of the resources.

Forest Management Plan Procedure

A forest management plan must be filed with the County Forester by October 1 of the year preceding enrollment. Updated forest management plans are due by April 1 – 10 years from the first year of enrollment. (Example 1: Application and plan date = fall of 1999. First year of enrollment is 2000. Updated plan due April 1, 2010.) (Example 2: Updated plan submitted for 4/1/2000. Next update is due 4/1/2010.)

The Department has prepared a sample management plan format containing the minimum requirements (See Appendix E – Sample Forest Management Plan) for filing under UVA. It prompts and provides space for all required information. Alternative formats containing at least the following information may be accepted by the Department.

The forest management plan shall include the following:

- I. Parcel Information and Stand Data:** The *Use Value Appraisal Forest Management Plan* form completed according to the following instructions or an alternative format containing at least the following information:

For the entire parcel:

- 1) Original signatures and signature dates of owner(s).
- 2) Name and address of owner(s) shall be included as it appears on the application form.
- 3) Town where parcel is located.
- 4) Orthophoto Number shall be listed along with the series (NAD 83 preferred).

- 5) Grand List Description shall be included as it appears on the application form.
- 6) SPAN shall be included in the plan and on the map.
- 7) Resource Information: The management plan will address the conditions on the ground for the entire parcel. Specific management recommendations to protect, maintain or enhance these characteristics, where they exist and where they are compatible with forest management, should be addressed for the enrolled parcel.
 1. *Soil and Water Resources*: This refers to soil erosion prevention and water quality protection related to forest management. At a minimum, a statement that the AMPs will be followed is necessary in the forest management plan.

Information in categories 2-4 is **OPTIONAL for Use Value Appraisal eligibility**.

2. *Recreation and Aesthetics*: This refers to uses of the property for recreational purposes such as hunting, fishing, hiking, skiing, biking, horseback riding, wildlife viewing, snowmobile, all-terrain vehicle or other use. These locations shall be noted on the forest management plan map. If there are no recreational uses on the property, state “none” in this section. Aesthetics is also part of this category and includes such things as waterfalls, cliffs, special views, and individual trees as well as other things of note for individual landowners. These locations shall be noted on the forest management plan map. If there are no other resource values, please state “none” in this section.
3. *Cultural Resources*: This refers to any cultural, historic, or archeological occurrence on the property. Examples may be stone walls, cellar holes, cemeteries, and others. These locations shall be noted on the forest management plan map. If there are no cultural resources, please state “none” in this section.
4. *Wildlife Habitat*: This refers to wildlife habitat and habitat characteristics. Descriptions may include deer yards, bat hibernacula and roosts, heron rookeries, specific songbird or game bird habitat, snag or den trees or potential snag or den trees, coarse woody debris, vernal pools, beech groves, apple orchards, evidence of animal browse, or direct observation of species. These locations shall be noted on the forest management plan map. If none are present, please state “none.”

For each forest stand:

- 8) Sampling Data must be stand specific and accurately represent field conditions. Forest stand is defined as “*A group or groups of trees sufficiently uniform in age class distribution, composition, and structure, and growing on a site of sufficiently uniform quality, to be a distinguishable unit.*” For sampling intensity and procedure guidelines, please refer to the appropriate silvicultural guide or to a mensuration guide (See Appendix A – Partial List of Acceptable Forest Management Publications). Include the sampling procedures used and date(s) sampling took place. For fixed radius plots, include size and number of plots per stand. For variable radius plots, include basal area factor and the number of points taken per stand. For regeneration data, include plot size and number of plots sampled.

- 9) Forest Stand Number as assigned on the map.
- 10) Acres: An estimate of the number of acres of the specified stand.
- 11) Site Class: The site productivity class or classes of the stand (See Appendix E – Use Value Appraisal Productivity Classes of Forest Land). Specify soil series or site index.
- 12) Stand History includes such information as date and type of last treatment or harvest, planting records, natural disturbances, etc., if known.
- 13) Stand Description shall include the following information:
 - a. *Age Class Structure* – whether stand is currently even- or uneven-aged.
 - b. *Quadratic Mean Stand Diameter* – diameter of the tree of average basal area, not the average diameter of the trees in the plot.
 - c. *Stand Cover Type* – Society of American Foresters cover types or equivalent. Provide percent species composition by basal area of dominant overstory.
 - d. *Natural Community Type* – **only required for ESTAs** (refer to Appendix S – FWD Standards for Identifying, Mapping, and Documenting Significant Natural Communities, Vernal Pools, and Rare Plant and Animal Species for UVA Enrollment as ESTAs).
 - e. *Total Basal Area* – shall be provided for all stands of poletimber- and sawtimber-sized trees. For uneven-age management, the plan shall include all trees in the 6-inch diameter class and larger. For even-age management, the plan shall include all trees in or touching the main crown canopy (excluding suppressed trees).
 - f. *Acceptable Growing Stock Basal Area* – consists of that portion of trees tallied as total basal area that are of commercial species and have the potential to produce sawlog-quality or better material now or in the future. Commercial species are those tree species that are commonly accepted as being commercially valuable.
 - g. *Unacceptable Growing Stock Basal Area* – consists of that portion of trees tallied as total basal area that are NOT of commercial species, or do not have the potential to produce sawlog or better quality material now or in the future. Non-commercial species typically include such species as alder spp., American hornbeam (muscle wood), apple, boxelder, common chokecherry, Eastern hophornbeam, gray birch, hawthorn, mountain ash, mountain maple, pin cherry, striped maple, and willow spp.
 - h. *Regeneration Data* – provide qualitative data description of density and species in the seedling/sapling class. Where regeneration treatments are prescribed, quantitative regeneration data may be required.

- i. *Forest Health Conditions* – include insect, tree disease, browsing, abiotic or invasive exotic plant problems within the stand which may affect the silvicultural treatment recommended within the 10-year management period. Invasive plants should be listed by species and categorized as light, moderate, or heavy infestations.
- 14) Long-Range Silvicultural Objectives must include at least the following:
1. Even-age Management
 - a. Present stand age
 - b. Rotation age
 2. Uneven-age Management
 - a. Diameter objectives for principal species
 - b. Cutting cycle
- 15) Scheduled and Prescribed Silvicultural Treatment: **It is the responsibility of the landowner to supply enough detail about the proposed stand prescription that it can be effectively evaluated by the Department of Forests, Parks and Recreation.**

A silvicultural treatment, if needed, shall be prescribed for each stand within the 10-year plan period and shall be consistent with stated objectives. A specific year shall be given for each prescribed treatment. If the prescribed treatment is not implemented within the three-year window before or after the year specified, an amendment is required.

For all treatments, provide species favored for retention and regeneration, and residual basal area objectives. For progressive clearcutting, provide sufficient description of harvest area sizes and timing between first and last treatment. For single tree selection, provide a diameter distribution chart or Q factor describing current and target condition. For group selection treatments, provide size of groups and percent of stand area to be regenerated by group selection and residual basal area outside the groups. When work is planned outside of groups, additional treatment descriptions must be provided.

Prescription of a cutting system will be based on the information used in stand analysis in connection with the most current silvicultural guide or other appropriate publication (See Appendix A – Partial List of Acceptable Forest Management Publications). Reference the guide/publication in the plan. Where no guide is appropriate, the plan shall contain adequate data and information to support the prescribed silvicultural treatment.

It is recognized that the practice of silviculture is both art and science, and that specific silvicultural treatments often differ from place to place within a stand due to normal stand variability.

For crop tree release, provide a description of the crop trees to be released and the approximate number of crop trees to be released per acre.

II. Management Schedule: A 10-year work schedule (See Appendix E – Sample Forest Management Plan) will be submitted with the management plan and will be updated every 10 years. The work schedule shall include all prescribed commercial harvest cuttings, non-commercial treatments, and any other treatments necessary to comply with the management plan. All prescribed treatments shall be narrowly focused and stand specific. Supportive data derived from inventory such as stand diagnosis and prescription forms and basal area computation sheets may be attached to the summary sheet for further documentation, if desired. Give a single year date for each treatment. Policy allows \pm three years on single year dates to allow for issues such as changing markets, weather conditions, or insect defoliations.

III. Management Map: The following standards apply to all parcels (See Appendix E1 – Sample Use Value Appraisal Forest Management Plan Map and Chart of Acreage Adjustments):

- 1) The map (for example, see Appendix E1 – Sample Use Value Appraisal Forest Management Plan and Chart of Acreage Adjustments) must be orthophoto based. Four Vermont coordinate system coordinates must be indicated on the map. Digital data for creating your own maps are available through Vermont Center for Geographic Information (VCGI) (www.vcgi.org). For a list of UVA map preparers, contact your County Forester. Maps of parcels larger than 1,000 acres or appearing on more than four orthophotos are exempt from the 1:5,000 map scale providing that the alternate scale used is not less than 1:20,000, is consistent with available aerial photography scales, and that excluded areas (with the exception of power lines) in parcels mapped at alternate scales are mapped at 1:5,000 as an additional inset.
- 2) The map must include the following:
 - name of owner(s)
 - town in which the parcel is located
 - name of draftsperson
 - acreage of parcel
 - orthophoto number and series year
 - four Vermont coordinate system coordinates (NAD83 preferred)
 - north arrow
 - scale of 1:5,000 (unless exempt)
 - locus map to indicate parcel's location
 - lands greater than 1 mile access distance (straight line distance from nearest class 1, 2 or 3 road)
 - SPAN
 - date of preparation or revision
- 3) The map must show the boundaries of the entire parcel, the boundaries of the portion of the parcel to be included in the program, and the boundaries of the portion of the parcel to be excluded from the program. These areas must be clearly labeled so the acreage of each area can be listed in a chart. The map must show the location of all buildings and must show all agricultural and open land to be enrolled.
- 4) The map shall include significant physical features such as roads, surface waters (these include permanent streams, rivers, lakes, and ponds), wetlands, and power lines.

- 5) Established rights-of-way and/or preferred access route should be shown sufficiently so that the forest stands and features can be located on the ground.
- 6) All forest stands (including significant wildlife habitats, special places and sensitive sites, ESTAs, miscellaneous treatment areas, open, and non-productive lands) that have special treatment in the written plan must be delineated by a number that corresponds to a description in the forest management plan.
- 7) A chart must be included on the map or attached to the map (See example, Appendix E1 – Sample Use Value Appraisal Forest Management Plan and Chart of Acreage Adjustments) to show the acreages of agricultural land, open land, productive forest land by stand, and non-productive forest land that is less than 20% of the enrolled productive forest land acres. In addition, the following areas must be shown on the map and chart, and must be approved by the County Forester: non-productive forest land greater than 20% of the enrolled productive forest land acres, significant wildlife habitats, Special Places and Sensitive Sites, the six ESTAs, and miscellaneous treatment areas. The above 10 categories require the signature of the County Forester on the map. If the acreage calculated from the orthophoto does not match the acreage in the town records, the acreage must be prorated to match town records. Excluded areas must also be shown on the map and chart as actual acres and cannot be prorated.
- 8) If cultural resources are described in the plan, they should be shown on the map.

Note: Remote forest land will be appraised at 75 percent of the forest land use value if it is located greater than one mile from a class 1, 2, or 3 road. The total acreage must appear in the chart as a separate category of “Forest land greater than one mile from a class 1, 2, or 3 road” either as productive or non-productive. It must be calculated as located beyond one mile as measured in a straight line distance, regardless of ownership, from the nearest class 1, 2, or 3 road. The area must also be delineated on the required map.

IV. Use Value Appraisal Parcel Data Entry Form (See Appendix E2 – Use Value Appraisal Parcel Data Entry Form): A completed Data Entry Form must accompany the Forest Management Plan. It is used for administrative purposes and data entry. It shall not be used as the management plan itself. Round all numbers to whole numbers.

Instructions for Completing the Form:

The line with (new, update, etc.) indicates the type of plan. This sheet can also be used for amendments by indicating the revised information by stand and writing an explanation in section 14.

- 1) Landowner Name – If there is more than one owner, use the owner responsible for attending to UVA.
- 2) Landowner Contact Information – address, phone number, email.

- 3) Parcel Town – Record the town(s) in which the land is located. If the parcel is in two or more towns, separate UVA forms must be completed for each town. This is necessary because taxes are paid by town, not parcel, and the ID# is broken down by town.
- 4) School Property Account Number (SPAN) – Refer to corresponding tax bill or town clerk.
- 5) Total Acres Assessed at Forest Use Value – Forestry Acres in Parcel are grand list acres minus agricultural land, open land, and exclusions. This number should agree with the total of all the stand acreage listed below.
- 6) Plan Preparer is the name of the person and the company (if applicable) who prepared the management plan.
- 7) Previous Owner – This is only important if the land was in UVA under a previous owner, otherwise you may leave it blank.
- 8) Stand Information

Stand # – List stands using same numbers as in management plan and on map. Use additional sheets if necessary. If two activities are planned on the same stand over the next 10 years, list the stand twice and indicate each activity separately (i.e., shelterwood 2005, overstory removal cut 2015).

Acres – List acres in each stand to nearest acre.

Even-aged/Uneven-aged—1 for even-aged class structure or 2 for uneven-age class structure.

Site Class – Indicate the predominant site class as defined by UVA standards (Appendix E – Use Value Appraisal Productivity Classes of Forest Land).

Stand Type – Use the codes on the back side of the form, if they reasonably describe the stand type. If not, use “12” (other) and describe the stand type in section 11.

Quadratic MSD – Show quadratic mean stand diameter to the nearest inch.

Total BA – Enter total basal area in square feet per acre.

AGS BA – Enter acceptable growing stock basal area in square feet per acre.

Management Activities – Use one of the codes listed on the back side of the UVA form if they reasonably describe the management activity intended. If not, enter “13” (other) and describe the activity in section 10.

Treatment Year – Enter the year the activity is planned. There is a three-year window on either side of this date (i.e., 2010 allows you to complete the activity between 2007 and 2013). If you cannot complete the activity within that time period, an amendment is necessary.

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PARTIAL LIST OF ACCEPTABLE FOREST MANAGEMENT PUBLICATIONS

1. *Silvicultural Guide for Northern Hardwood Types in the Northeast* (revised). USDA-USFS-NA-FES. Leak, Solomon, De Bald. Research Paper NE-603. 1987.
2. *A Silvicultural Guide for Spruce-Fir in the Northeast*. USDA- USFS-NA-FES. Technical Report NE-6. 1973.
3. *Uneven-aged Management of Northern Hardwoods in New England*. USDA-USFS. Research Paper NE-332. 1975.
4. *A Stocking Guide for Eastern White Pine*. USDA-USFS. Research Note NE-168. 1973.
5. *A Silvicultural Guide for White Pine in the Northeast*. USDA-USFS. Lancaster & Leak. General Technical Report NE-41. 1978.
6. *Revised White Pine Stocking Guide for Managed Stands*. USDA-USFS-NASPF. Leak & Lamson. NA-TP-01-99. 1999.
7. *White Pine Management – A Quick Review*. USDA-USFS-NASPF-NA-FR-27. Lancaster. 1984.
8. *A Silvicultural Guide for Northern Hardwoods in the Northeast*. USDA-USFS. Research Paper NE-143. 1969.
9. *Forester's Guide to Marking and Grading Eastern Hemlock Timber*. GFA Project Hemlock Utilization Guide No. 1. 1973.
10. *A Guide to Hardwood Timber Stand Improvement*. USDA-USFS-NA Upper Darby, PA. 1975.
11. *Crop Tree Management in Eastern Hardwoods*. USDA-USFS-NASPF. Perkey. NA-TP-19-93. 1993.
12. *Establishing Even-aged Northern Hardwood Regeneration by Shelterwood Method – A Preliminary Guide*. USDA-USFS-FES North Central. Research Paper NC-99. 1973.
13. *Manager's Handbook for Northern White Cedar in the North Central States*. USDA-USFS-FES. General Technical Report NC-35. 1977.
14. *Manager's Handbook for Red Pine in the North Central States*. USDA-USFS-FES. General Technical Report NC-33. 1977.

15. *Manager's Handbook for Oaks in the North Central States*. USDA-USFS-FES North Central. General Technical Report NC-37. 1977.
16. *Manager's Handbook for Aspen in the North Central States*. USDA-USFS-FES North Central. General Technical Report NC-37. 1977.
17. *Managing Eastern Hemlock: A Preliminary Guide*. USDA-USFS-NA-FR-30. 1985.
18. *Reforestation Handbook / Stocking Standards*. USDA-USFS. Handbook R-9. GMNF Supplement No. 4 pp. 113.2-113.3.
19. *Silvicultural Guide for Paper Birch in the Northeast* (revised). USDA-USFS-NA-FES. Research Paper NE-535. 1983.
20. *Forest Statistics for Vermont, 1933 and 1983*. USDA-USFS-FES Northeastern Station. Research Bulletin NE-87. 1985. pp. 99-100 (Log grade standards).
21. *Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in Vermont*. VT ANR-FPR. 15 August 1987.
22. *Management Guide for Deer Wintering Areas in Vermont*. Russell S. Reay et al., VT ANR-FPR-FW. 1990.
23. *Elementary Forest Sampling & Elementary Statistical Methods for Foresters*. USDA-USFS-FES Southern. Freese & Frank. 1962.
24. *Forestry Handbook*. Wenger, Karl, ed. Society of American Foresters. New York: John Wiley and Sons, 1984.
25. *Forest Measurements*. Avery, Thomas E. and Burkhart, Harold, E. Boston: McGraw Hill, 1994.
26. *Forest Wetlands Functions, Benefits and the Use of Best Management Practices*. USDA-USFS-NA. PR-01-95. 1995.
27. *Technical Guide to Forest Wildlife Habitat Management in New England*. University of Vermont Press, Burlington, VT. DeGraaf et al. 2006.
28. *Wetland, Woodland, Wildland A Guide to the Natural Communities of Vermont*. University Press, Hanover, NH. Thompson & Sorenson. 2005.
29. *The Practice of Silviculture, 7th edition*. D. M. Smith. Wiley and Sons.

**DEPARTMENT OF FORESTS, PARKS AND RECREATION
TAPPING GUIDELINES**

Continued sap productivity depends on maintaining healthy trees and determining the proper number of taps per tree and then distributing these taps over as large an area of tappable wood as possible. Distributing these taps properly will keep them separated from each other by larger areas of healthy white wood. Drop line location and length should be adequate to reach these properly-located tap holes. A primary objective is to extend the tapping zone to be as large as possible. Tap holes should be as shallow as possible.

1. Taps should be distributed evenly on the trunk following guidelines below.
2. It is important to allow long enough dropline lengths (recommend 24-36") to allow vertical staggering as well as horizontal offsetting of new tap holes.
3. Taps should be placed at least six inches to one side and one foot above or below any old tap holes which are still open.
4. The number of taps per tree should be based on the measured live (usable) circumference of each tree. Each tree should be closely inspected and adjusted tree diameter determined by measurement. For example, a cluster of open tap holes should not be considered part of the tappable shell. The non-tappable shell should include the cluster of open tap holes and an additional six inches on each side of the cluster. This tapping guideline is unique because it requires a minimum tree growth necessary to seal over tap holes and produce new wood for future taps. Continued tapping of trees which are not healing over will speed up injury, dieback, and lead to premature death. Two tapping guidelines exist based on type and size of spout used. They both presume that trees are healthy and capable of growing 1/8" of new wood annually measured at the outside growth rings. Health spouts have proven to be less invasive to the tree and are therefore recommended. The guidelines are as follows:

	<i>Health Spout (5/16")</i>	<i>Standard Spout (7/16")</i>
1 tap	10-14" diameter (30-42" circumference)	12-18" diameter (36-54" circumference)
2 taps	16-20" diameter (48-60" circumference)	20" & over, diameter (54"+ circumference)
3 taps	22" & over, diameter (66" & over circumference)	Prohibited
4 taps	Prohibited	Prohibited

5. Small diameter trees may be tapped if they are specifically marked to be removed due to thinning (as described in your management plan).

CONFORMANCE INSPECTION REPORT

1) **Landowner Name:**

2) **Town:**

3) **SPAN:**

4) **Inspection Date:**

5) **Management plan meets/exceeds standards?** Yes No **Comments:**

6) **Were any areas scheduled for treatment since the last inspection?** Yes No

Stand #

Work

Year

Status

7) **Have prescribed treatments been performed in conformance with the management plan?** Yes No

Comments:

8) **Parcel recommended for continuation in UVA program?** Yes No

Comments/Recommendations:

Inspecting Forester _____ **Date** _____

Inspection Basis:

File Inspection **Discussion with** _____ **Field inspection with** _____

<i>LANDOWNER'S ADMINISTRATIVE SCHEDULE FOR USE VALUE APPRAISAL</i>	
Every 10 years (Due April 1 st)	Updated Management Plan to County Forester for certification.
Whenever activity occurs (Due by February 1 st of the year following activity)	File Forest Management Activity Report with County Forester if management activity occurred in the previous calendar year.
Every year	Follow your plan. (<i>Activities need to be done within 3 years on either side of the date stated in the plan.</i>)

Important Note: Review and follow your plan. There are substantial penalties for cutting trees in ways that are not described in your plan. You may lose your current use status for at least five years on the entire forest land portion and have to pay the Land Use Change Tax on the area cut contrary or developed. Call the County Forester or your consulting forester before you contract with someone to log your woodlot. Rev. 8/24/09

[White – Landowner copy]

[Pink – County Forester copy]

[Yellow – Consulting Forester copy]

APPENDIX D

USE VALUE APPRAISAL PRODUCTIVITY CLASSES OF FOREST LAND

The productivity classes of forest land may be determined by using site index or volume calculations. The site index and volume ranges for each class are:

Productivity Class	Cubic feet per acre per year (ft ³ /ac/yr) ¹	Board feet per acre per year (bd ft/ac/yr) ²	Site Index	Average yield per acre (board feet) at 50 years ³
Site I (Excellent)	> 85	>531	spruce-fir >49 white pine >69 n. hardwood >59 oak hardwood >59	red spruce 11,700 white pine 50,000 n. hardwood 3,000
Site II (Good)	50-85	312-531	spruce-fir 40-49 white pine 60-69 n. hardwood 53-59 oak hardwood 53-59	red spruce 9,900 white pine 36,000 n. hardwood 2,300
Site III (Fair)	20-49	125-306	spruce-fir 30-39 white pine 50-59 n. hardwood 45-52 oak hardwood 45-52	red spruce 5,800 white pine 24,000 n. hardwood 900
Site IV (Poor)	< 20	<125	spruce-fir <30 white pine <50 n. hardwood <45 oak hardwood <45	red spruce 2,000 white pine 14,000

¹ / As originally classified in 1980 from available soil surveys when "Use Values" varied from Site I to Site IV.

² / Mathematically derived from Cubic Feet per acre per year value (1 cubic foot =6.25 board feet)

³ / Yield data in board feet from Soil Survey "Woodland interpretations...growth per acre of unmanaged stands at 50 years".

SAMPLE FOREST MANAGEMENT PLAN

USE VALUE APPRAISAL

FOREST MANAGEMENT PLAN

FOR

(Landowner(s))

(Town)

For the 10 years beginning April 1, *(year)*

PREPARED BY: *(plan preparer & company name)*

I (we) certify that my (our) forest land, exclusive of any housesite or other developed portion, is at least 25 acres in size and is under active long-term forest management for the purpose of growing and harvesting repeated forest crops in accordance with minimum acceptable standards for forest management. These management standards include following the practices outlined in the booklet “*Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in Vermont*” in order to control stream siltation and soil erosion.

By signing below, I understand I am signing my forest management plan and by doing so I agree to manage according to the current approved plan.

(Printed Names, Signatures and Dates)

Approved for Use Value Appraisal by _____

County Forester

Date

I. PROPERTY SUMMARY

Name:

Address:

Town Where Land is Located:

Acreage / Grand List Description:

School Property Account Number (SPAN):

Orthophoto [Number, Series 5000 (NAD83 preferred), year]:

Biophysical Region:

II. PARCEL RESOURCE INFORMATION

- Soil and Water Resources:

- Recreation/Aesthetics (optional):

- Cultural Resources (optional):

- Wildlife Habitat (optional):

(Use this version of Section III. for all stands managed for timber)

III. STAND DESCRIPTION & TREATMENT PLAN

EXISTING STAND DESCRIPTION

Stand Number: _____ Acres: _____

Stand Cover Type: _____

Age Class Structure: _____

Site Class: _____ Site Index or Soil Series: _____

Significant Wildlife Habitat or Special Places and Sensitive Sites Description *(if applicable)*: _____

Stand History: _____

Stand Health *(include insects, disease, invasive plants, etc. & levels)*: _____

Sampling Method: _____

Sampling Date: _____ Number Points/Plots: _____ BAF/Plot Size: _____

Quadratic Mean Stand Diameter (inches): _____

Basal Area (ft²/acre): _____

Total: _____ Acceptable Growing Stock: _____ Unacceptable Growing Stock: _____

Regeneration Data: _____

DESIRED FUTURE STAND CONDITION

Long Range Silvicultural Objectives: **Even-age Management**

Present Stand Age: _____ Rotation Age: _____

OR

Long Range Silvicultural Objectives: **Uneven-age Management**

Cutting Cycle: _____ Diameter Objective for Principal Species: _____

PLANNED TREATMENTS

Treatment Year:

(For Even-age Management Treatment)

Treatment:

Residual Basal Area:

Species favored for retention and regeneration:

OR

(For Uneven-age Management Treatment)

Treatment: **Single Tree Selection Harvest**

Residual Basal Area:

Species favored for retention and regeneration:

Q Factor (optional)

Current Q:

Target Q:

AND/OR

Diameter Distribution

Diameter Range (2-inch D. classes)	Current Total Basal Area (ft ² /acre)	Current Acceptable Basal Area (ft ² /acre)	Target Total Residual Basal Area (ft ² /acre)
6-10 inch			
12-14 inch			
16 inch plus			

AND/OR

Treatment: **Group Selection Harvest**

Species favored for retention and regeneration:

Regeneration Group Sizes:

Percent of stand in regeneration groups:

Residual Basal Area outside the groups:

Treatment and specifications for areas outside the regeneration groups:

AND/OR

(For Crop Tree Release)

Treatment: **Crop Tree Release**

Crop Trees/Acre:

Crop Trees Description:

(Use this version of Section III. for stands not necessarily managed for timber)

III. STAND DESCRIPTION & TREATMENT PLAN

Stand Number:

Acres:

UVA Category of Eligible Forest Land (*ex. ESTA: Riparian Area*)

EXISTING STAND DESCRIPTION

Stand Cover Type:

Age Class Structure:

Site Class:

Site Index or Soil Series:

Natural Community Type:

Ecologically Significant Feature(s) to be Protected:

Justification / Verification / Documentation for including this stand as an ESTA:

Stand Health (*include threats to the Ecologically Significant Feature*):

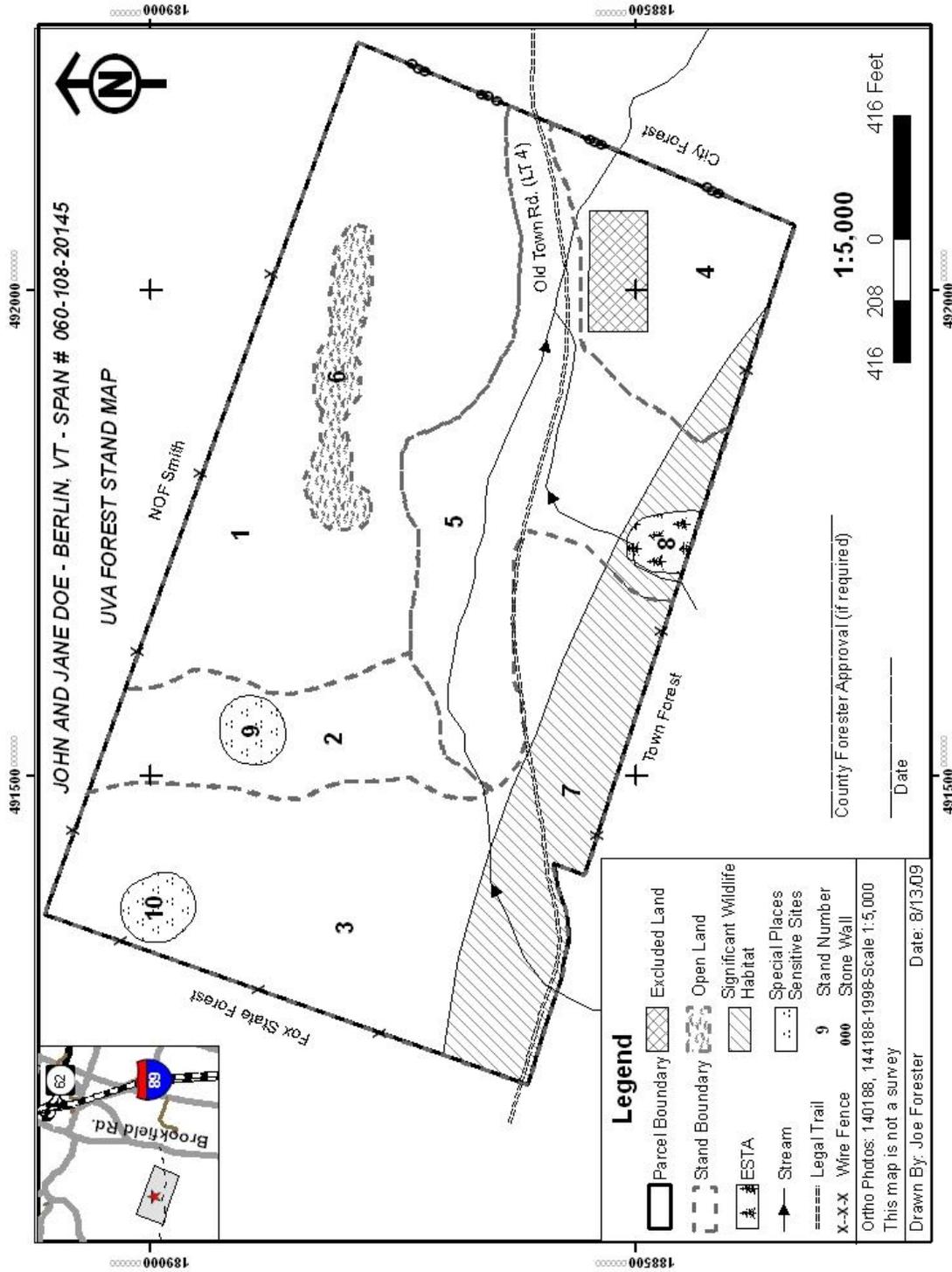
Stand History:

DESIRED FUTURE STAND CONDITION

PLANNED TREATMENTS

Scheduled Protective/Conservation Treatments:

SAMPLE USE VALUE APPRAISAL FOREST MANAGEMENT PLAN MAP



SAMPLE
USE VALUE APPRAISAL CHART OF ACREAGE ADJUSTMENTS

Landowner: John and Jane Doe

Town: Berlin

Orthophoto # 140188, 144188 – 01/01/1998

SPAN: 060-108-20145

1. Total Grand List acres in parcel	120
2. Actual acres to be excluded as measured on orthophoto	2
3. Acres to be enrolled (line 1 minus line 2)	118
4. Acres to be enrolled according to map calculations	114.3
5. Factor to prorate (adjust) acres (line 3 divided by line 4)	1.032

UVA category	Area/Stand	Type	Map Acres (Measured)	X Factor (1.032)	= Prorated Acres < Mi	>Mi
Agricultural						
	6	open	<u>3.0</u>	1.032	<u>3.1</u>	
Subtotal			<u>3.0</u>		<u>3.1</u>	
Productive Forest						
	1	mixedwood	33.1		34.3	
	2	n. hardwood	8.5		8.8	
	3	mixedwood	23.4		24.1	
	4	white pine	8.6		8.9	
	5	pioneer	<u>20.2</u>		<u>20.8</u>	
Subtotal			<u>93.8</u>		<u>96.9</u>	

❖ COUNTY FORESTER APPROVAL FOR THE FOLLOWING CATAGORIES IS REQUIRED TO DETERMINE ELIGIBLTY

Ecologically Significant Treatment Areas (ESTA)

	8	Old Forest	<u>1.2</u>		<u>1.2</u>
Subtotal			<u>1.2</u>		<u>1.2</u>

Significant Wildlife Habitat

	7	Amphibian Breeding	<u>14.5</u>		<u>15.0</u>
Subtotal			<u>14.5</u>		<u>15.0</u>

Special Places/Sensitive Sites

	9	Cemetery	0.9		0.9
	10	Foundations	<u>0.9</u>		<u>0.9</u>
Subtotal			<u>1.8</u>		<u>1.8</u>

Map Total = 114.3

Grand Total = 118

Enrolled Land (adjusted)	(sum of prorated acres)	118
Excluded Land (actual)	(line 2)	2
Total Grand List Acres	(line 1)	120

Approved:

Signature

County Forester

Date

USE VALUE APPRAISAL PARCEL DATA ENTRY FORM

new update¹ amendment² change of ownership

*****FP&R COUNTY FORESTER USE ONLY*****

Parcel ID For Data Entry (by state) # _____, _____ — _____

Year of Entry _____

Year of Plan _____

Year of Last Inspection _____

- 1) Landowner Name (last name, first name) _____
- 2) Landowner Address (Street, PO Box) _____
 (Town) _____ (State) _____ (Zip Code) _____
 Phone Number _____ Email Address _____
- 3) Town That Parcel Is In _____ 4) Total Forestry Acres in Parcel _____ (Grand list acreage, minus active agricultural and open land and exclusions)
- 5) Plan Preparer (last name, first name) _____ 6) Previous Owner (last name, first name) _____
- 7) SPAN _____
- 8) Stand information (this information is for data entry only and does not override what is in actual plan):

Stand #	Acres	Even-aged Uneven-aged (existing)	Predominant Site Class (I, II, III or IV)	Stand Type	Quadratic M.S.D.	Total BA	AGS BA	Management Activities	Treatment Year

¹ Update of an existing plan that includes all new stand descriptive data required every 10 years at minimum.

² Change to an approved existing plan does not change the 10-year cycle of the existing plan. If this form is filed with an amendment, indicate the amended information in the appropriate stand, and write an explanation in section 12. Amendments must be signed by the landowner(s).

- 9) No activity – (identify stand # and reasons) _____

- 10) Management Activities – other (identify stand #) _____

- 11) Stand Types – other (identify stand #) _____

- 12) Amended prescriptions – (identify stand #) _____

STAND TYPES	CODE #
aspen and/or white birch	01
white pine, red oak	02
white pine	13
hemlock	04
sugar maple	05
beech, birch, sugar maple	06
beech, red maple	07
spruce	08
spruce/fir	09
pioneer species	10
mixed wood (25%-65% softwood)	11
other (identify other in section 11)	12
ESTA	13
open	14
significant wildlife habitat	15
special places and sensitive sites	16
miscellaneous	17

MANAGEMENT ACTIVITY CODES (if one of the following choices reasonably describes the planned management activity, use it. If not, use #13 other and describe the management activity in Section 10. Note these descriptions are for choosing codes only; they are not the silvicultural standards).

1. Non-commercial forest stand improvement
- EVEN-AGED MANAGEMENT
2. Intermediate thinning
 3. Shelterwood cut
 4. Overstory removal cut
 5. Clearcut
 6. Progressive clearcutting
- UNEVEN-AGED MANAGEMENT
7. Single Tree Selection
 8. Group Selection
- MISCELLANEOUS CHOICES
9. Salvage cut
 10. Sugarbush management
 11. Species conversion
 12. No Activity
 13. Other
 14. Crop Tree Release
 15. Invasive Species Control

USE VALUE APPRAISAL PROGRAM
FOREST MANAGEMENT PLAN SIGNATURE PAGE

I (we) certify that my (our) forest land, exclusive of any housesite or other developed portion, is at least 25 acres in size and is under active long-term forest management for the purpose of growing and harvesting repeated forest crops in accordance with minimum acceptable standards for forest management. These management standards include following the practices outlined in the booklet “*Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in Vermont*” in order to control stream siltation and soil erosion.

This signature page shall constitute an addendum to my forest management plan. By signing below, I understand I am signing my Use Value Appraisal Program forest management plan and by doing so I agree to manage according to the current approved plan.

Signature(s): _____ Date _____
_____ Date _____
_____ Date _____
_____ Date _____
_____ Date _____

Landowner’s Name(s): _____
(please print)

Address: _____

(continue on back of page if necessary)

Land located in town(s) of: _____

Approved: _____ Date _____
Forester, Vermont Department of Forests, Parks and Recreation

USE VALUE APPRAISAL
CHART OF ACREAGE ADJUSTMENTS

Landowner: _____

Town: _____

Orthophoto #: _____

SPAN: _____

- 1. Total Grand List acres in parcel
2. Actual acres to be excluded as measured on orthophoto
3. Acres to be enrolled (line 1 minus 2)
4. Acres to be enrolled according to map calculations
5. Factor to prorate (adjust) acres (line 3 divided by 4)

Area Type Map Acres x Factor = Prorated Acres
(crop/pasture) (measured) <1 Mi >1 Mi

Active Ag
Open/Idle Ag
Subtotal = Subtotal =

Productive Forest Land
(forest type)
Stand
Subtotal = Subtotal =

Non-productive Land/Site IV (determined by the 20% rule)
(wetland/ledge/non-recreational pond <20 acres)
Stand
Stand
Stand
Subtotal = Subtotal =

COUNTY FORESTER APPROVAL FOR THE FOLLOWING CATAGORIES IS REQUIRED TO DETERMINE ELIGIBILITY

Non-productive Land/Site IV (in excess of the 20% rule)
(wetland/ledge/non-recreational pond <20 acres)

Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
		Subtotal =	_____		Subtotal =	_____

Ecologically Significant Treatment Areas (ESTA)

Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
		Subtotal =	_____		Subtotal =	_____

Significant Wildlife Habitat

Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
		Subtotal =	_____		Subtotal =	_____

Special Places/Sensitive Sites

Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
		Subtotal =	_____		Subtotal =	_____

Miscellaneous/≤ 1 acre

Stand	_____	_____	_____	_____	_____	_____
Stand	_____	_____	_____	_____	_____	_____
		Subtotal =	_____		Subtotal =	_____

Grand Total = _____

Enrolled Land (adjusted)	(sum of prorated acres)	_____
Excluded Land (actual)	(line 2)	_____
Total Grand List Acres	(line 1)	_____

Approved:

Signature

County Forester

Date

USE VALUE APPRAISAL MANAGEMENT PLAN CHECKLIST (FOR REFERENCE ONLY)

Landowner(s) Name(s):	PV&R ID Number:	SPAN:
Town(s) in which parcel is located:	Plan prepared by:	Date plan checked by County Forester:

Item	Yes	No	Notes
1. PARCEL INFORMATION and STAND DATA			
1.A. PARCEL INFORMATION			
1) Owner Signature(s)			
• Valid Owners, POA, Corp. Officer			
2) Owner Name(s)			
• Contact Information (address, phone, email)			
3) Town(s) Where Located			
4) Orthophoto Number(s)			
5) Grand List Description			
6) SPAN			
7) Resource Information			
• Soil and Water Quality Protection			
• Recreation and Aesthetics (optional)			
• Cultural Resources (optional)			
• Wildlife Habitat (optional)			
1.B. STAND INFORMATION (Timber)			
8) Stand Sampling Procedure Information			
• Plot Type; Plot size/BAF			
• Number of Plots			
• Date of Inventory			
9) Stand Number			
10) Acres/Stand			
11) Site Class			
• Soil Series or Site Index			
12) Stand History			
13) Stand Description			
a. Age Class Structure			
b. Quadratic Mean Stand Diameter			
c. Stand Cover Type (% of B.A.)			
d. Natural Community Type (ESTAs)			
e. Total BA			

Item		Yes	No	Notes
f.	AGS BA			
g	UGS BA			
h.	Regeneration Data			
i.	Forest Health Conditions			
	• Invasive Plants & Density			
14)	Long Range Silvicultural Objectives			
1.	Even-Age Management			
	• Present Stand Age			
	• Rotation Age			
2.	Uneven-Age Management			
	• Diameter Objectives for Principal Species			
	• Cutting Cycle			
15)	Stand Prescription & Treatment			
1.	What reference used?			
2.	Clear prescription?			
2a.	If Even-Age Management:			
	• Residual Basal Area			
	• Species favored for retention and/or regeneration			
	• Clear descriptions of patches or clearcuts			
2b.	If Uneven-Age Management:			
	• Single Tree Selection			
	○ Residual Basal Area			
	○ Residual Diameter Distribution <u>or</u> Q Factor			
	• Group Selection			
	○ Size of groups and % of stand area to be regenerated by groups			
	○ Treatment between groups			
2c.	If Crop Tree Release:			
	• Crop tree description			
	• # Crop trees / acre			
3.	Treatment Schedule			
1C. STAND INFORMATION (ESTAs)				
	ESTA feature(s) to be conserved			
	Verified by FWD or Justified to FPR			
	Stand Description (appropriate to ESTA)			
	Stand Data (appropriate to ESTA)			
	Stand Prescription & Treatment			

Item		Yes	No	Notes
	• What reference used?			
	• Clear prescription?			
	• Treatment Schedule			
2. MANAGEMENT SCHEDULE				
A.	Treatment			
B.	Treatment Year			
3. MAP				
1)	Orthophoto based (NAD 83 preferred)			
2)	Must Include:			
	• Owners' name(s)			
	• Parcel town(s)			
	• Draftsperson name			
	• Parcel Acreage			
	• Orthophoto number and series yr.			
	• 4 VCS coordinates			
	• North arrow			
	• 1:5000 scale			
	• Locus map			
	• Lands > 1 mi. access distance			
	• SPAN			
	• Preparation or Revision date			
3)	Boundaries & Buildings			
	• Entire parcel			
	• Enrolled and Excluded portions			
	• Buildings			
	• Agricultural & Open portions			
4)	Significant physical features / R-O-Ws			
5)	Forest stands			
	• Number corresponds to plan stand			
6)	Acreage Chart			
	Total Parcel Grand List Acres			
	Total Excluded Acres			
Areas Assessed at Agricultural Use Value				
	Ag. (enrolled via Ag. Program)			
	Open (enrolled via Forest Program)			
	20% rule? [max open = 20% of (enrolled site 1+2+3 forest + open)]			

INSTRUCTIONS FOR COMPLETING VERMONT
DEPARTMENT OF TAXES SPECIAL POWER OF ATTORNEY (POA)
FOR USE VALUE APPRAISAL PROGRAM

A new law (14 V.S.A. Chapter 123) concerning POAs became effective July 2, 2002. All POAs submitted to the Department of Taxes beginning July 1, 2002 must comply with the new law (however, any POA executed prior to July 1, 2002 and valid under law then in effect will continue to be valid).

The most important changes concern the execution of a POA. A POA which does not comply with the new execution requirements will not be valid. In order to be valid, every Vermont Department of Taxes special POA must meet all of the following requirements:

- 1) POAs must be signed by the principal in the presence of at least one witness and acknowledged before a notary public, who cannot be the same person as the witness. The person named as agent cannot serve as witness or notary. **THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS WHERE THE WITNESS AND NOTARY ARE THE SAME PERSON.**
- 2) The witness must affirm that the principal appeared to be of sound mind and free from duress at the time of signing and that the principal affirmed that he or she was aware of the nature of the document and signed it freely and voluntarily.
- 3) POAs also must be signed by the agent. This does not have to happen at the same time the principal signs, but must happen before the POA can be used. **THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS UNLESS SIGNED BY THE AGENT.**
- 4) When signing, an agent must attest that he or she accepts appointment as agent and understands the duties of agent, both under the POA and under the law. In addition, there are two optional provisions, which, if chosen in a POA, require attestation by agents. First, if a POA gives an agent a duty to act as to powers given (as opposed to merely the authority to act), the agent must attest that he or she understands that duty. Second, if the agent is expected to use special skills or expertise on behalf of the principal, he or she must so attest.

LINE-BY-LINE INSTRUCTIONS FOR SPECIAL POA FOR USE VALUE APPRAISAL PROGRAM:

1. Print name of individual, business, estate, or trust.
2. Print Social Security or Federal Identification Number of principal.
3. Print name of Agent.
4. Print address of Agent.
5. Print telephone number of Agent.
6. Check applicable boxes and/or provide specific instructions.
7. State any special skills or expertise of agent which will be exercised by agent on behalf of principal, such as Forester, CPA, attorney-at-law. If none, write "NONE."
8. List any prior Powers of Attorney on file with the Department of Taxes which are NOT revoked.
9. Print name of person signing POA.
10. Signature of person signing POA.
11. Print date POA is signed.
12. Print title of person signing line 10.
13. Print name of witness.
14. Print name of person signing line 10.
15. Signature of witness to person signing line 10.
16. To be filled out and signed by Notary Public for person signing line 10.
17. Print name of agent.
18. Print name of Taxpayer from line 1.
19. Signature of agent.

FILING INSTRUCTIONS: If this form is to be used to authorize agent to sign the application for the landowner, it must be recorded in the land records of the municipality.

This form must also be filed with the 1) Department of Forests, Parks and Recreation at 103 South Main Street, 10 South, Waterbury, VT 05671-0601; 2) the County Forester for forest parcels under a management plan; and with 3) the Division of Property Valuation and Review, PO Box 1577, Montpelier, VT 05601-1577.

**Vermont Department of Taxes
Special Power of Attorney
(USE VALUE APPRAISAL PROGRAM)**

_____, Social Security/Federal
(1. Name)

I.D. number _____, hereby appoints _____
(2. ID#) (3. Name of Agent)

(4. Address)

_____ as its agent and authorizes said agent to perform the
(5. Telephone Number)

following acts on its behalf as they relate to the real property or interest herein owned by me in

_____, Vermont:

(6. Check Applicable Boxes)

- Application (NOTE: If this form is used to authorize an agent to sign the application for the landowner, it must be recorded in the land records of the municipality)
- Forest Management Plan
- Forest Management Activity Report
- Notice of Development or Discontinuance
- Other (specify):

7. Special skills or expertise of Agent (e.g., Forester, CPA, Attorney-at-law).

If none, state "None." _____

8. All prior owners of attorney on file with the Department of Forests, Parks and Recreation or the Division of Property Valuation and Review are hereby revoked except:

9. Printed name of person signing POA

11. Date

10. Signature of Taxpayer or Authorized Representative

12. Title of person signing POA

AFFIRMATION OF WITNESS

I, _____, affirm that _____
(13. Name of Witness) (14. Name from Line 9)

appeared to be of sound mind and free from duress at the time this power of attorney was signed, and that he or she affirmed that he or she was aware of the nature of this document and signed it freely and voluntarily.

15. Signature of Witness

(16. FOR USE BY NOTARY)

STATE OF _____

COUNTY OF _____, SS.

At _____ on the _____ day of _____,
personally appeared _____ who acknowledged this
(Name from Line 9)

instrument signed by him/her to be his/her free act and deed, and the free act and deed of
_____, before me,
(Name from Line 1)

Notary Public

My Commission Expires: _____

ATTESTATION OF AGENT

I, _____, hereby attest that I accept appointment as
(17. Name of Agent)

Agent for _____ (hereinafter "principal") and:
(18. Name from Line 1)

that I understand my duties under this power of attorney and under the law;

that I understand that I have a duty to act for the principal as to specified transactions or types of transactions if expressly required to do so in this power of attorney;

that I hereby specifically acknowledge and accept such duties to act in signing this power of attorney;

in the case of such a duty to act, my agreement to act on behalf of the principal is enforceable against me regardless of whether there is any consideration to support a contractual obligation;

that I understand and acknowledge in signing this power of attorney, that if I have been selected as agent with the expectation that I have special skills or expertise, I will use those skills on behalf of the principal.

19. Signature for Agent

FP&R INFORMATION BROCHURE

USE VALUE APPRAISAL OF FOREST LAND IN VERMONT

Vermont Department of Forests, Parks and Recreation

This brochure outlines basic information concerning the UVA program. For further details and information, contact your local County Forester, consult the UVA manual or visit our website at www.vtfpr.org.

Vermont's Use Value Appraisal (UVA) program, also called "Current Use" or "Land Use", enables landowners who practice long-term forest management to have their enrolled land appraised for property taxes based on its value for forestry rather than its fair market (development) value. When land is enrolled in the UVA program, the State attaches a lien to the deed. Productive forest land appraised under this program receives this assessment as long as it is actively managed, unless the landowner decides to withdraw the land from the program, the legislature ends the program, or the parcel is discontinued by the Division of Property Valuation & Review. If enrolled forest land is developed or harvested improperly, a land use change tax is levied on the developed portion and all or a portion of the enrolled land is discontinued from UVA.

Eligibility

To qualify, parcels must contain at least 25 acres that will be enrolled and be managed according to a forest plan approved by the Vermont Department of Forests, Parks and Recreation. House sites and land under other private or commercial developments are not eligible.

For most forest land on productive soils (Site I, II and III), the primary forest management objective must be long-term production of forest products in accordance with established forest practices. Wildlife habitat, aesthetics, recreation, watershed protection, etc. are acceptable objectives when consistent with and complementary to timber management.

Certain lands where timber is not the principal objective may also qualify. These lands include significant wildlife habitats, special places and sensitive sites, miscellaneous inclusions of one acre or less, and Ecologically Significant Treatment Areas (ESTAs).

ESTAs are options for owners who want to manage for the protection of significant ecological sites including certain riparian areas. ESTAs need not necessarily be managed for timber, but they do require that protective/

conservation measures be described in the plan. ESTAs are limited to 20% of the enrolled forest land on productive soils.

Open land (not eligible for Agriculture Use Value) that is not to be reforested within two years may also be enrolled but cannot exceed an amount equal to 20% of the total enrolled open land plus forested acres of productive soils.

Any land having soils incapable of growing a minimum amount of wood may be enrolled as "Site IV" land. There is no limit on Site IV enrollment.

In all cases, timber management must be practiced on at least 20 acres.

Forest land which is *not* eligible includes:

- 🍂 Two acres surrounding each dwelling including houses, camps, and mobile homes.
- 🍂 Land used for commercial mining or removal of gravel.
- 🍂 Other non-conforming uses such as lawns, recreational ponds, cell phone towers, etc.

- 🍂 Any forested areas where the landowner chooses not to harvest trees, unless enrolled as an ESTA.
- 🍂 Any utility right-of-way in excess of two acres *and* wider than 40 feet.
- 🍂 Any land where the vegetation is not under the legal control of the landowner may not be enrolled.

Landowners do not need to enroll the entire parcel in the program. If a landowner chooses to enroll only a portion of their parcel, the excluded land must be carefully described and shown on the required map. Those excluded acres will continue to be taxed at the fair market value.

The Application Process

Applications must be received or postmarked by September 1 at the Vermont Tax Department's Division of Property Valuation & Review for entry the following tax year. **Applications are available online from the Division of Property Valuation & Review or from your County Forester.**

By October 1, a forest management plan signed by the owner(s), and three copies of the property map drawn to program standards must be submitted to the County Forester in the county where the property is located. Both the plan and the map must conform to standards of the Department of Forests, Parks and Recreation.

Owners who want to enroll should start their planning process months before the October 1st plan deadline. Forest inventories, data processing and plan writing take time. Also some categories of ESTAs need to be documented and then reviewed and approved by the Natural Heritage program of the Fish & Wildlife Department *before* the plans are submitted to the County Forester.

By April 15th, the Division of Property Valuation & Review will notify landowners of the acceptance or rejection of their land into the program.

The Forest Management Plan

To be enrolled, forest land must have an approved signed, 10-year forest management plan. This document should clearly state the landowner's long-term forest management goals, describe forest stand conditions, including tree inventory data, forest management objectives and treatments, and include both a detailed map and schedule for forest management activities and care of ESTAs.

Plans expire after ten years. In order to keep their land assessed at use value, the landowners need to submit an updated plan with current data.



Since the plan must assure that the land is being managed according to accepted forestry standards, most landowners contract with private resource consultants to develop, write, and implement the plan. County Foresters and Fish & Wildlife Department biologists are employed by the State to administer the program and do not write Use Value plans. The County Foresters' role is to advise landowners and consultants, review and approve management plans and Forest Management Activity Reports, and to conduct on-site monitoring.

Ongoing Responsibility

Landowners have an ongoing responsibility to manage the enrolled parcel in a manner prescribed by their approved forest management plan. Any changes to objectives or prescribed activities in the plan require submission and approval of an amendment to the forest management plan. For continued eligibility, a [Forest Management Activity Report \(FMAR\)](#) must be filed with the County Forester by February 1 detailing any forestry activities from the preceding year. If none occurred, no report is due.

All forest land parcels will be field inspected by County Foresters periodically to ensure accuracy of the management plan and to monitor scheduled forestry activities.

Use Value and Taxes

Land is divided into categories based on use value. Use values are determined annually by the Current Use Advisory Board. In 2014 these values are:

<i>Forest Land</i>	\$118/acre (\$89/acre for land greater than one mile from a Class 1, 2, or 3 road.)
<i>Agricultural Land</i>	\$279/acre

The local property tax rate is assessed against the enrolled land's use value (see above) instead of Fair Market Value (FMV). As an example, under FMV, 100 acres of productive forest land may be assessed at \$1,000/acre. If the sum of all property tax rates is \$2.00/per \$100 of assessed value, the annual tax on this land would be \$2,000. If this parcel was in UVA, it would be listed at \$118/acre and the annual property tax on these 100 acres would be \$236. The difference in this case would be \$1,764. Tax savings on lands with portions excluded from UVA can be more complicated to figure and should be calculated after a town lister assesses the excluded land.

	Acres	Assessed Value		Tax Rate	Annual Tax
		Per Acre	Total		
Use Value	100	\$118	\$11,800	2%	\$236
Fair Market Value	100	\$1,000	\$100,000	2.0%	\$2,000

Development and Penalties

When landowners enroll land in UVA, the State records a lien on the property in the town records. This lien guarantees that Vermont can collect the Land Use Change Tax if the land is developed. Currently, the tax is 20% of the fair market value for lands enrolled 10 tax years or less and 10% for lands enrolled continuously for more than 10 tax years. The definition of "development" includes subdivisions creating parcels less than 25 acres, buildings or roads not used for farming or forestry, commercial mining, excavation, energy generation or communication structures, and other non-

conforming uses or the cutting of timber contrary to published silvicultural standards for UVA and/or the approved management plan. The lien that subjects the parcel to the Land Use Change Tax remains with the land until it is paid.

Owners of enrolled forest land that is harvested contrary to the management plan or the silvicultural standards may be subject to the Land Use Change Tax on the acres cut contrary. The lien is removed from only that portion. Additionally, the entire forest parcel becomes ineligible for UVA for a period of five tax years. The property may be re-enrolled after five tax years with a plan that addresses the current forest conditions. The parcel may lose its eligibility if the landowner fails to follow his/her forest management plan or other ongoing program responsibilities listed above including required updates.

Land Transfer

When an enrolled parcel is transferred to new ownership, and is to remain in the UVA program, the new owners must submit an [Application](#) to the Division of Property Valuation & Review within 30 days of title conveyance. Transfers include all cases where legal ownership changes by deed, including trusts. This includes transfer from one generation of a family to another, and a change in the owners involved in a group ownership. In addition to submitting a new application, an updated map must be prepared if the old map does not meet current standards, or there is a change in acreage enrollment or category. Two copies of the map must be filed with the Division of Property Valuation & Review, and one copy with the County Forester. The County Forester must also receive and approve a new management plan signed by the new owner(s) or signature cover sheet signed by the new owner(s) adopting the plan of the previous owner. If only a portion of an enrolled parcel is to be transferred, and both owners wish to remain under use value, both must file a [new application](#) and new maps. They must file modified forest management plans and maps with the County Forester.

Withdrawal

To withdraw a parcel, a landowner must file a [Notice of Development or Discontinuance](#) form with the Division of Property Valuation & Review. If only a portion of a parcel is withdrawn, a modified forest management plan and map explaining the change in acreage must be filed with the County Forester. The Division of Property Valuation & Review requires two copies of the amended map along with the [Notice of Development or Discontinuance](#).

Landowners who wish to clear the title (remove the lien) must pay the Land Use Change Tax.

WCG/mmc

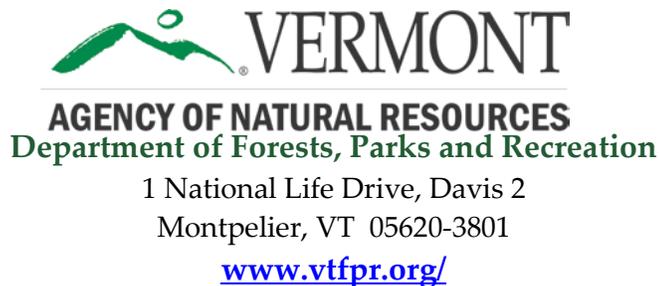
Rev. 6/23/2014

For more information regarding forest land enrollment, please contact your County Forester (www.vtfpr.org/resource/for_forres_countfor.cfm).

Addison	802.388.4969 x333
Bennington	802.595.9736
Caledonia	802.751.0111
Chittenden	802.879.5694
Essex	802.751.0111
Franklin	802.524.6501 x441
Grand Isle	802.524.6501 x441
Lamoille	802.888.5733
Orange	802.476.0173
Orleans	802.751.0119
Rutland	802.786.3853
Washington	802.476.0172
Windham	802.257.7967 x305 802.885.8823
Windsor	802.281.5262 802.885.8823

For information regarding enrollment of agricultural land, contact:

Use Value Appraisal Program
Division of Property Valuation & Review
133 State Street
Montpelier, VT 05633-1401
Phone: (802) 828-5860
Website: www.state.vt.us/tax/
e-mail: tax-currentuse@state.vt.us



HOW TO CALCULATE LAND USE CHANGE TAX

For properties enrolled in the Use Value Appraisal for 10 years or less:

$$\frac{(\text{Assessed Value of Enrolled Acres})}{(\text{Common Level of Appraisal})} \times \text{Acres Developed} \times .20 = \text{Tax}$$

Total Enrolled Acres

For properties enrolled in the Use Value Appraisal for more than 10 years:

$$\frac{(\text{Assessed Value of Enrolled Acres})}{(\text{Common Level of Appraisal})} \times \text{Acres Developed} \times .10 = \text{Tax}$$

Total Enrolled Acres

CALCULATING CONTRIBUTORY VALUE

The section regarding contributory value in the Current Use statute was changed in 1996. Section 3756d now reads:

- (d) The assessing officials shall appraise qualifying agricultural and managed forest land and farm buildings at use value appraisal as defined in section 3752(12) of this title. If the land to be appraised is a portion of a parcel, the assessing officials shall:
 - (1) determine the contributory value of each portion such that the fair market value of the total parcel is comparable with other similar parcels in the municipality; and
 - (2) notify the landowner according to the procedures for notification of change of appraisal. The portion of the parcel that is not to be appraised at use value shall be appraised at its fair market value.

In practice, this means that the fair market value of excluded lands and buildings is deducted from the total parcel value to determine the contributory value of the enrolled portion. The town listers make the final determination of allocation.

In some cases excluded lands and buildings can have a very high fair market value which can considerably reduce the expected tax reduction. For example, the listers assess a 100-acre wooded parcel's fair market value at \$300,000. They assess the house at \$200,000 and the two acres around the house at \$50,000 for a total homestead value of \$250,000. Since the house and two-acre homestead are excluded from Use Value, the contributory value of the 98 acres of enrolled land will be $\$300,000 - \$250,000 = \$50,000$.

It is the \$50,000 contributory value that will be reduced on the grand list to its use value. Assume a use value of \$105/acre, $[(98 \text{ acres}) (\$105/\text{acre})] = \$10,290$. If the town tax rate is \$2.00 / \$100.00 of value, the taxes on the enrolled 98 acres will be $[(\$2.00 / \$100.00) (\$10,290)] = \205.80 . Without Use Value, the taxes on the 98 acres would be $[(\$2.00 / \$100.00) (\$50,000)] = \$1,000$. Use Value Appraisal would save the owner $[\$1,000 - \$205.80] = \$794.20$.

Rev. 8/24/09



CURRENT USE PROGRAM
MONTPELIER, VERMONT 05633-1401

FOR DEPARTMENT USE ONLY

FOREST MANAGEMENT ACTIVITY REPORT
Use Value Appraisal Program
BOTH COPIES OF THIS FORM MUST BE FILED WITH THE COUNTY FORESTER BY
FEBRUARY 1st OF THE YEAR FOLLOWING ANY MANAGEMENT ACTIVITY.

SECTION 1 | ALL FIELDS REQUIRED FOR PROCESSING

Name of Landowner	Name of Landowner	Name of Landowner
Landowner Mailing Address	Landowner Mailing Address	Landowner Mailing Address
City State Zip Code	City State Zip Code	City State Zip Code

* The disclosure of your social security or federal identification number is mandatory, is solicited by the authority granted by 42 U.S.C. § 405(c)(2)(C)(i), and will be used by the Department of Taxes in the administration of Vermont tax laws to identify individuals affected by such laws. It is also required by 32 V.S.A. §§ 3755(b)(2) and 3755(b)(3) for property to remain eligible for use value appraisal.

SECTION 2 | I/WE HAVE COMPLETED THE FOLLOWING ACTIVITIES IN CONFORMANCE WITH THE FOREST MANAGEMENT PLAN FOR THIS PARCEL. DESCRIBE ACTIVITIES BELOW.

Activities Completed Since Last Report:	Activity Year / # of Acres in Plan:
	SPAN number of parcel:
	Parcel Located in Town of:

Harvest Activity Since Last Report: (Please provide the following to help determine if the Use Value Appraisal Program is enhancing Vermont's forest productivity)

Stand #	Board Foot Volume Harvested	Cordwood Volume Harvested	Major Species Harvested
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

For continued eligibility, a management activity report must be filed with the Department of Forest and Parks by February 1st of the year following any management activity.

SECTION 3 | THIS REPORT MUST BE PRINTED AND MAILED TO THE COUNTY FORESTER WITH AN ORIGINAL SIGNATURE OF ALL LAND OWNERS ON BOTH COPIES.
If signature is other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

I/We, the signed landowners, certify that the management practices on this parcel have been consistent with the objectives, standards and activities prescribed by the forest management plan for the parcel described above. The management plan for this parcel is applicable for a period of at least 10 years, including the 12 month period beginning next April 1, as (check one of the following):

<input type="checkbox"/> Previously Filed	Owner Signature: _____	Date: _____
<input type="checkbox"/> Revised and Amended on the Attached Addendum	Owner Signature: _____	Date: _____
	Owner Signature: _____	Date: _____

SECTION 4 | TO BE COMPLETED BY THE DEPARTMENT OF FORESTS, PARKS AND RECREATION

Received by : _____ Date _____
Department of Forests, Parks and Recreation

INSTRUCTIONS FOR FILING A “FOREST MANAGEMENT ACTIVITY REPORT”

USE VALUE APPRAISAL PROTOCOL

BACKGROUND

A significant change was made to the Use Value Appraisal program in the 2002 session of the legislature. It dropped the requirement for filing an Annual Conformance Report and added a requirement that a “management report of whatever activity has occurred” be filed with the department. We now have first year experience with this new/changed reporting requirement and many questions have been raised by landowners and forestry consultants about what constitutes a “management report.”

In order to maintain eligibility for the Use Value Appraisal program, a Forest Management Activity Report (FMAR) is required to be filed annually with the Department of Forests, Parks and Recreation. The purpose of this protocol is to provide guidance to the county foresters, resource consultants, and landowners for filing the required annual FMAR.

DEFINITION

A reportable activity is any action that is identified as an action in the approved forest management plan that occurs on an enrolled parcel of forest land and has been initiated, undertaken, or completed during the reporting period by the landowner or his/her designated representative.

FMAR INFORMATION REQUIREMENT

Annual FMAR’s must contain information concerning harvesting activities and other forest management actions provided for in the plan. It should also contain other information concerning actions identified in the plan such as road maintenance, firewood cutting for personal use, boundary line maintenance or other improvements to the parcel that enhance the production of continuous forest crops.

The reportable information concerning harvesting operations should include the volumes of sawlogs by species. Other forest products such as roundwood, pulpwood, firewood, or chips harvested should be reported as hardwood or softwood in cords, tons, or other appropriate measure of the product. All other activities should be reported in narrative form with whatever descriptions are needed to show compliance with the approved management plan.

DUE DATE

The FMAR is to be filed only when activities have occurred on the enrolled parcel and must be submitted to the Department of Forests, Parks and Recreation on or before February 1 for the period of the preceding calendar year. FMARs must be received or postmarked as of the required reporting date.

FAILURE TO FILE

Failure to file a FMAR in accordance with V.S.A. Section 3375 may be determined as cause for ineligibility of the enrolled parcel. Ineligible parcels shall be reported to the Division of Property Valuation and Review of the Vermont Tax Department and the enrolled parcel shall be discontinued for the next tax year. Re-enrollment can occur by re-applying for the following tax year.

USE VALUE APPRAISAL APPLICATION AND INSTRUCTIONS FOR ENROLLMENT

AGRICULTURAL LAND, FOREST LAND, CONSERVATION LAND AND FARM BUILDINGS USE VALUE APPRAISAL - APPLICATION AND INSTRUCTIONS

FORMLU-AFCFB Rev. 7/27/09

For local property tax purposes, eligible agricultural, forest land and conservation land will be appraised at use values determined by the Current Use Advisory Board. The landowner will pay taxes based on the use value. Eligible farm buildings will be exempt from all property taxes. The purpose of the program is to keep productive agricultural and forest land in production and help to slow the development of these lands. When a landowner enrolls land in the program he or she is making a long term commitment to manage the land according to accepted farm, forest and conservation practices.

If property enrolled in the program is **ever** developed, the owner will be liable for a land use change tax on the portion of the property that is developed. Development means the construction of any dwelling, camp, mobile home or other buildings not directly related to farming or forestry purposes, or the commencement of commercial mining, excavation, landfill activity or fee hunting or fishing on land enrolled in the program or, the subdivision of enrolled property into parcels less than 25 acres in size. Please see the law and rules for further definitions of development. The amount of the tax will be twenty percent of the fair market value of the developed portion of the land, calculated at the time the land ceased receiving use value appraisal. The tax will be ten percent for any portion enrolled more than ten years. Land may be voluntarily withdrawn from use value appraisal at any time by the owner, or it may become ineligible through some other action of the owner. The land will then return to fair market value appraisal, but the land use change tax would not be due unless and until the land is developed, or the owner wishes to discharge the lien to clear the title.

ELIGIBLE LAND AND FARM BUILDINGS

- A. Agricultural Land:** Agricultural land means any land, exclusive of house site(s) or other development, which is in active use and meets any of the following conditions:
1. It is owned by a farmer and is part of the farm unit.
 2. It is leased to a farmer as part of his farming operation under a written lease for at least three years. A copy of the lease must be submitted with the application.
 3. It has and will continue to produce an annual gross income from the sale of farm crops in one of two, or three of the five, immediately preceding calendar years of at least \$2,000 for parcels of up to 25 acres, and \$75 per acre for each acre over 25, with the total income required not to exceed \$5,000. Farm crops include, animal fiber, cider, wine and cheese produced on the enrolled land or on a house site adjoining the enrolled land from agricultural products grown on the enrolled land.
 4. It is at least 25 contiguous acres and in active use to do one or a combination of the following: grow and annually harvest hay or cultivated crops; pasture at least one animal unit per three acres for a minimum of 30 days per year (an animal unit is defined as one horse, one cow, one mule, five goats or five sheep); cultivate and harvest Christmas trees; cultivate trees, bushes or vines to produce an annual crop of edible fruit; or produce an annual maple product. Forest land that is being pastured is not considered agricultural land for the purposes of this program and must be entered in the forest land category on this application.
- B. Farm Buildings:** Eligible farm buildings include all farm buildings and other farm improvements which are actively used by a farmer as part of a farming operation, are owned by a farmer or leased to a farmer under a written lease for a term of three years or more, and are situated on land that is enrolled in a use value appraisal program or on a house site adjoining enrolled land. "Farm Building" shall include up to \$100,000 of the value of a farm facility processing farm crops, a minimum of 75 percent of which are produced on the farm and shall not include any dwelling other than a dwelling in use during the preceding tax year exclusively to house one or more farm employees, as defined in 9 V.S.A. §4469, and their families, as a nonmonetary benefit of the farm employment. "Farmer" means a person who earns at least one-half of the farmer's annual gross income from the business of farming as that term is defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986 and/or from the sale of processed products produced from 75 percent of the farm crops produced on the farm. "Person" means any individual, firm, corporation, partnership or other form of organization or group of individuals. "Owner" means the person who is the owner of record. "Farm employee" means an individual employed by a farm employer in farming operations. "Farm employer" means an individual who earns at least one-half of his or her annual gross income from the business of farming as that term is defined in Section 1.175-3 of the regulation issued by the United States Department of the Treasury under the Internal Revenue Code of the United States, as amended. "Housing provided as a benefit of farm employment" means housing owned or controlled by the farm employer and provided for the occupancy of the farm employee and his or her family or household members for no consideration other than the farm employee's labor. Payment of utility and fuel charges paid by the farm employee does not affect the designation of housing provided as a benefit of farm employment.
- C. Forest Land:** Eligible land is any forest land which is at least 25 contiguous acres, exclusive of house site(s) or other development, which is under an approved forest management plan for purposes of harvesting repeated forest crops in accordance with accepted forest management practices. Land which is not capable of growing 20 cubic feet per acre per year plus open land not to be restocked within two years under the provisions of a forest management plan cannot exceed 20% of the total eligible land appraised at use value. However, nonproductive land which exceeds the 20% rule may be eligible if approved by the County Forester. Also with County Forester approval, eligible forest land may include forest land designated as Ecologically Significant Treatment Areas (ESTAs), Significant Wildlife Habitat, Special Places/Sensitive Sites and Miscellaneous <1 acre. Please contact your County Forester for guidance and eligibility criteria and requirements. The management plan must be filed with the Department of Forest, Parks and Recreation by October 1 to receive use value appraisal in the next tax year. For continued eligibility a management activity report must be filed with the Department by February 1 of the year following the year when the management activity occurred. Forest land in the program will be inspected by state foresters at least once every ten years. Please consult with the county forester if there are any restrictions which would prevent the implementation of a forest management plan.
- D. Conservation Land:** Eligible land includes any land exclusive of any house site, which is certified under 10 V.S.A. §6306(b), is owned by an organization that was certified by the Commissioner of Taxes as a qualified organization as defined in 10 V.S.A. §6301a, and for at least five years preceding its certification was determined by the Internal Revenue Service to qualify as a Section 501(c)(3) organization which is not a private foundation as defined in Section 509(a) of the Internal Revenue Code, and is under active conservation management in accord with standards established by the commissioner of forest, parks and recreation. Conservation plan must be approved by and filed with the Department of Forest, Parks and Recreation by October 1 to receive use value appraisal in the next tax year. For continued eligibility a management activity report must be filed with the Department by February 1 of the year following the year when the management activity occurred. Conservation land in the program will be inspected by state foresters at least once every ten years. Conservation land will be enrolled at the forest land use value.

THE APPLICATION PROCESS

A separate application form must be submitted for each noncontiguous parcel.

By September 1, for agricultural, forest land, conservation land and farm buildings, fill out this application form for use value appraisal of your property for next year and submit it to Property Valuation and Review. All information must be provided or the application will be rejected. For parcels that contain ONLY agricultural land and farm buildings, enclose 3 copies of a map of your property that are to state standards (see standards below). Also enclose a check for the application fee for \$40.00 made payable to *Property Valuation and Review*.

By October 1, for parcels that are conservation land, forest management or combined forest management and agricultural land, the applicant must submit to the Department of Forest, Parks and Recreation a conservation or forest management plan and 3 copies of a map of

the property that are to state standards. The plan and maps must be approved by the Department. Send conservation plans to the commissioner of Forest, Parks and Recreation and forest plans to your County Forester.

All maps must meet the following standards:

1. The map must be prepared using a Vermont Base Map Orthophoto by drafting on an orthophoto original or tracing from an orthophoto. If you use a tracing, the four Vermont Coordinate System coordinates nearest the parcel's boundaries must be indicated on the map; also include an insert locus map to indicate the parcel's location.
2. The map must include the following: owner's name, town in which the parcel is located, name of drafts person, orthophoto number, north arrow, scale, date prepared/ revised and SPAN (School Property Account Number).
3. The map must show the boundaries of the entire parcel, the boundaries of the portion of the parcel to be included in the program, and the boundaries of the portion of the parcel to be excluded from the program. These areas must be labeled and the acreage of each area must be listed in a chart. If the parcel is divided by a town line, develop a map chart for each town.
4. The map must delineate and label the agricultural land, the enrolled farm buildings, and each stand of trees of forest land to be enrolled. The forest or conservation type and acreage of each forest or conservation stand must be included.
5. A chart must be included on the map or attached to the map to show the acreage for agricultural land, the acreage of productive forest land by stand or conservation areas, the acreage of nonproductive forest land by stand and all other categories. If the total acreage calculated off the orthophoto does not agree with the acreage in the town records, the enrolled acreage must be prorated (adjusted) to match town records. Do not prorate the actual acreage excluded.

By April 15, Property Valuation and Review will notify the landowners of their property's acceptance/rejection to the program. The property is formally enrolled in the program as of April 1st, unless a formal appeal to withdraw has been received by the Director of Property Valuation and Review on or before the close of grievance hearings for that town in which the parcel is located.

Once this application is signed by the landowner(s) and approved by the state, the application will be recorded in the land records of the town and will constitute a lien to secure payment of the land use change tax to the state upon development of the parcel.

Change of Ownership - If enrolled land is conveyed and is to remain in the program, this Application, Change of Ownership and new maps must be completed for each parcel to be enrolled and filed within 30 days of the conveyance with Property Valuation and Review. If a portion of the property is retained by the original owner and is to continue enrollment under the original owner, then the original owner must complete and sign Change of Ownership and submit a new Application and maps in order for the retained land to remain enrolled.

LINE-BY-LINE INSTRUCTIONS

PRINT IN INK OR TYPE. ALL INFORMATION MUST BE PROVIDED OR THE APPLICATION WILL BE REJECTED.

- Line 1** List all persons holding record title to this parcel. A separate application must be submitted for each noncontiguous parcel and/or for parcels in different ownership. If a husband holds title to one parcel, and the husband and wife hold joint title to a contiguous parcel under another deed, two applications must be filed because these parcels are under separate unique ownership.
- Line 2** Fill in complete mailing address and phone number of contact person.
- Line 3** The application deadline is September 1. Three maps for agricultural parcels are also due at this time. Three maps and one forest or conservation management plan are to be filed with the county forester or commissioner respectively by October 1, one month following the application deadline.
- Line 4** Fill in the name of the town where your parcel is located. If your parcel is located in more than one town, file a separate application for each town.
- Line 5** Describe where in the town your parcel is located. An example might be: "One mile south on TH #9 from the intersection of Route 15 and Mountain Road".
- Line 6** Fill in the School Property Account Number (SPAN) that your town has assigned to your parcel.
- Line 7** Fill in the total number of acres your town's grand list has you listed for. You may know that you own more, or less acres than the town says you have, but for this program the town listed acreage is what the state must use.
- Line 8** Fill in the total number of acres you wish to exclude from the use value program. At a minimum, two acres must be excluded surrounding any dwelling, house, or mobile home. You also must exclude the acreage of land used for commercial mining, excavation or landfill, or that land directly related to non-farming, non-forestry or non-conservation purposes and for buildings not used for forestry or farming purposes. Additionally, if you plan to build on land in the program, or sell less than 25 acres in the near future, you may wish to initially exclude this land so that you are not charged a land use change tax in the future.
- Line 9** To prevent you from being charged a penalty in the future on property you had originally excluded from the program the state must have a precise description of the excluded property. Attach an additional sheet of paper if there is not enough room. Refer to your map whenever possible. Make sure the excluded portions are clearly marked on your maps.
- Line 10** First Subtract Line 8 from Line 7. This is the total number of acres that will be appraised at use value. Second, separate your total acreage to be appraised into the appropriate categories according to your map and enter the acres by category. For those organizations qualifying, conservation land must be entered as "Conservation Land".
- Line 11** Provide the number of each type of farm building to be exempt from all property tax.
- Line 12** Answer all of the questions. This will help determine your eligibility (see the description of eligible land above). Under the "forestry 20%" rule, a maximum of 20% of the total eligible land to be enrolled may be enrolled as nonproductive forest (Site IV) or open land. To determine this amount take the number of acres of "Productive Forest Land" you have listed on Line 10 and divide by 4. This will give you the maximum number of additional acres which may be enrolled in a combination of Nonproductive Forest and open land. If you have more nonproductive acreage than the 20% rule allows, it must be excluded on Line 8 or enrolled with County Forester approval.

Complete Section 2. ALL LANDOWNERS MUST SIGN. If signature by other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

RETURN ALL COPIES (Goldenrod copy will be returned to you after it is approved by the director) and enclose a check for \$40.00 for the application fee made payable to *PROPERTY VALUATION AND REVIEW* by September 1.

Mail to: Property Valuation and Review
Current Use Program
VT Department of Taxes
133 State Street
Montpelier, VT 05633-1401

PLEASE DO NOT SEPARATE THIS FORM.

AGRICULTURAL LAND, FOREST LAND, CONSERVATION LAND AND FARM BUILDINGS USE VALUE APPRAISAL APPLICATION FORM

Please check if: New Enrollment
 Addition to enrolled parcel

Please read instructions on cover page - DO NOT SEPARATE THIS FORM.

SECTION 1. To be completed by landowner (Please Print or Type - Provide all information and return all copies or this application will be returned.)

<p>1. NAME OF LANDOWNER (list all persons holding record title to this parcel): _____ _____</p>	<p>3. Applications must be postmarked or delivered by September 1 to: Property Valuation and Review, Current Use Program, 133 State Street, Montpelier, VT 05633-1401. Enclose 3 copies of the map and a check for \$40.00 made payable to Property Valuation and Review for the application fee.</p>
<p>2. LANDOWNER'S MAILING ADDRESS: _____ _____ PHONE: _____</p>	<p>4. PROPERTY LOCATED IN TOWN OF (if located in more than one town, file a separate application for each town): _____</p> <p>5. LOCATION OF PROPERTY (example: north side of intersection of Town Road #14): _____</p>
<p>6. SCHOOL PROPERTY ACCOUNT NUMBER (SPAN): _____</p>	

7. ACCORDING TO YOUR TOWN'S GRAND LIST, HOW MANY TOTAL ACRES IN THIS PARCEL DO YOU OWN? _____ ACRES

8. FROM THE TOTAL ACRES IN QUESTION 7, HOW MANY ACRES ARE YOU EXCLUDING FROM USE VALUE APPRAISAL? _____ ACRES
 (At a minimum you must exclude: 2 acres of land surrounding each dwelling, house, or mobile home. See instructions for other exclusions.)

9. EXCLUDED PORTIONS: (To prevent you from being charged a penalty in the future on excluded land, precisely describe each portion of land that is on Line 8.) _____

<p>10. ACRES TO BE APPRAISED AT USE VALUE:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;"><1 Mile</td> <td style="text-align: center;">>1 Mile</td> <td></td> <td style="text-align: center;"><1 Mile</td> <td style="text-align: center;">>1 Mile</td> </tr> <tr> <td>Active Agriculture</td> <td>_____</td> <td>_____</td> <td>Conservation</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Open/Idle Ag (20% Rule Limit)</td> <td>_____</td> <td>_____</td> <td>Nonprod Forest (>20% Rule)*</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Productive Forest I, II, III</td> <td>_____</td> <td>_____</td> <td>Significant Wildlife Habitat*</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Nonprod Forest (20% Rule Limit)</td> <td>_____</td> <td>_____</td> <td>Special Places/Sensitive Sites*</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Ecologically Significant TA*</td> <td>_____</td> <td>_____</td> <td>Miscellaneous/<1 Acre*</td> <td>_____</td> <td>_____</td> </tr> </table> <p align="center">*Requires County Forester approval with forest management plan.</p>		<1 Mile	>1 Mile		<1 Mile	>1 Mile	Active Agriculture	_____	_____	Conservation	_____	_____	Open/Idle Ag (20% Rule Limit)	_____	_____	Nonprod Forest (>20% Rule)*	_____	_____	Productive Forest I, II, III	_____	_____	Significant Wildlife Habitat*	_____	_____	Nonprod Forest (20% Rule Limit)	_____	_____	Special Places/Sensitive Sites*	_____	_____	Ecologically Significant TA*	_____	_____	Miscellaneous/<1 Acre*	_____	_____	<p>11. FARM BUILDINGS ACTIVELY USED BY A FARMER: Provide number of each type to be enrolled.</p> <table style="width:100%; border-collapse: collapse;"> <tr><td>Sugarhouse</td><td>_____</td></tr> <tr><td>Greenhouse</td><td>_____</td></tr> <tr><td>Farm Employee Housing</td><td>_____</td></tr> <tr><td>Farm Crop Processing Facility</td><td>_____</td></tr> <tr><td>Barn</td><td>_____</td></tr> <tr><td>Shed</td><td>_____</td></tr> <tr><td>Silo</td><td>_____</td></tr> <tr><td>TOTAL</td><td align="right">0</td></tr> </table>	Sugarhouse	_____	Greenhouse	_____	Farm Employee Housing	_____	Farm Crop Processing Facility	_____	Barn	_____	Shed	_____	Silo	_____	TOTAL	0
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TOTAL	0																																																				

12. ANSWER THE FOLLOWING QUESTIONS: Unanswered questions will limit eligibility

A. Is there acreage in the same ownership and contiguous to the total acres on Line 7 which is not included in this application? Yes No

B. Are there any dwellings, houses, mobile homes or other buildings on the entire property? Yes No
 If YES, give number and type: _____

C. Do you (owner) qualify as a farmer by making half of your gross income from the business of farming as defined in Regulation 1.175.-3 of the Internal Revenue Code of 1986 and/or from the sale of processed products produced from 75 percent of the farm crops produced on the farm? Yes No

D. Was the dwelling(s) on Line 11 in use during the **preceding** tax year exclusively to house one or more farm employees, as defined in 9 V.S.A. §4469, and their families, as a nonmonetary benefit of the farm employment? Yes No

E. If you (owner) do not qualify as a farmer, are your farm buildings leased to and actively used by a qualifying farmer under a written lease of at least 3 years? (Enclose copy of lease stating farm buildings being leased.) Yes No

F. APPLYING FOR AGRICULTURAL LAND:

1. Is this application for at least 25 contiguous acres in active use for any of the following? Check all that apply. Yes No
 Cropland _____ Hay land _____ Orchard _____ Sugarbush _____ Christmas trees _____ Pasture _____

2. Application for less than 25 contiguous acres:

a. Is the land contiguous with other land you own in the next town, making at least 25 acres? Yes No

b. Does the land produce gross income of at least \$2,000/year from the sale of farm crops? Yes No

c. Is the land leased to and actively used by a farmer under a written lease for at least 3 years? Yes No
 (Enclose copy of lease stating actual property being leased.)

G. APPLYING FOR FOREST LAND:

1. Is your application for at least 25 contiguous acres of forest land? Yes No

2. Is more than 20% of the land nonproductive forest land or open land (see instructions)? Yes No

3. If applying for less than 25 contiguous forested acres, is the land contiguous with land you own in the next town, making at least 25 acres? Yes No

H. APPLYING FOR CONSERVATION LAND:

1. Have you been certified as a qualified organization as defined in 10 V.S.A. §6301a? Yes No

2. Is parcel certified under 10 V.S.A. §6306(b)? Yes No

3. Have you been determined by the Internal Revenue Service to qualify as a Section 501(c)(3) organization which is not a private foundation as defined in Section 509a of the Internal Revenue Code for at least five years preceding certification as defined in 10 V.S.A. §6301a? Yes No

SECTION 2. To be completed by landowner(s) - ALL LANDOWNERS MUST SIGN - if signature by other than owner(s), attach copy of recorded power of attorney or other recorded authorization. Do not separate this form.

I hereby certify that I intend to have all my property described on this application appraised at use value except those portions specifically excluded on Line 8. I acknowledge that I, my heirs or assigns, are subject to the provisions of 32 V.S.A. Chapter 124 and the regulations and use values as adopted and prescribed by the Current Use Advisory Board and state statutes. **When this application is signed by the landowner(s) and approved by the state, it shall be recorded in the land records of the municipality and shall constitute a lien to secure payment of the land use change tax to the municipality upon development of the parcel. The lien shall run with the land. The landowner shall bear the recording cost.**

Owner Signature: _____ Date: _____
 Owner Signature: _____ Date: _____
 Owner Signature: _____ Date: _____

SECTION 3. To be completed by Director
 From the information herein certified by the applicant, I have determined that the applicant's property is eligible for use value appraisal.

Date _____, DIRECTOR, Division of Property Valuation & Review

NOTICE OF CHANGE OF OWNERSHIP

This notice is designed to inform Property Valuation and Review of any deeded changes of ownership which may affect the qualification of property enrolled in the Agricultural Land, Forest Land, Conservation Land and Farm Buildings Use Value Appraisal program in 32 V.S.A., Chapter 124.

Enrolled property must remain in active agricultural or forest use to be taxed at use value. If the property is converted to non-farm use, subdivided or otherwise developed, a land use change tax may be due. If only a portion of the property is developed, the tax applies only to that portion. More detailed information is contained on the Agricultural Land, Forest Land, Conservation Land and Farm Buildings Use Value Appraisal Application, or is available at the Vermont Department of Taxes website at <http://tax.vermont.gov>.

Agricultural Land, Forest Land, Conservation Land and Farm Buildings Use Value Appraisal Program

Agricultural Land: At least 25 contiguous acres in active agricultural use; or smaller parcels generating at least \$2,000 annually from the sale of farm crops; or actively used agricultural land owned by or leased to a farmer. Land is taxed at use value. There is a lien which runs with the land to secure the payment of a land use change tax of 10% or 20% of the fair market value of developed property.

Farm Buildings: All farm buildings and other farm improvements which are actively used by a farmer as part of a farming operation, are owned by a farmer or leased to a farmer under a written lease for a term of three years or more, and are situated on land that is enrolled in a use value appraisal program or on a house site adjoining enrolled land. Farm buildings are not taxed. If there is a change of use of enrolled farm buildings to other than farming, a land use change tax of 10% or 20% of the fair market value of the changed building will be due.

Forest Land: Eligible land is any forest land which is at least 25 contiguous acres, exclusive of house site(s) or other development, which is under an approved forest management plan for purposes of harvesting repeated forest crops in accordance with accepted forest management practices.

Conservation Land: Eligible land includes any certified land, exclusive of any house site owned by a certified 501(c)(3) organization (not a private foundation as defined in Section 509(a) of the Internal Revenue Code) and is under active conservation management in accord with standards established by the commissioner of the Department of Forests, Parks and Recreation.

INSTRUCTIONS

If enrolled land is conveyed and is to remain in the program, this Notice and a Use Value Appraisal Application must be completed for each parcel to be enrolled and filed within 30 days of the conveyance with Property Valuation and Review. If a portion of the property is retained by the original owner and is to continue enrollment under the original owner, then the original owner must complete and sign the Notice and Application in order for the land to retain enrollment.

All fields are required for processing. Failure to file new Applications and maps will disqualify your parcel and result in a demand on you for payment of your full property taxes. Please review the Agricultural Land, Forest Land, Conservation Land and Farm Buildings Use Value Appraisal Application and Instructions for more filing information.

Section A. Describe the property as it existed prior to the conveyance.

Section B and Use Value Appraisal Application. Describe the property and its owners after the transfer of ownership.

Send completed Notice of Change of Ownership (Owner retains pink copy), Application, and map(s) to:

Property Valuation and Review
Current Use Program
133 State Street
Montpelier, Vermont 05633-1401



CURRENT USE PROGRAM
 133 STATE STREET
 MONTPELIER, VERMONT 05633-1401

FOR DEPARTMENT USE ONLY

NOTICE OF CHANGE OF OWNERSHIP

(Not to be recorded in municipal land records)

SECTION 1 | ALL FIELDS REQUIRED FOR PROCESSING - DESCRIBE THE PROPERTY AS IT EXISTED BEFORE CONVEYANCE

Name of Landowner(s) - List all		Town	
		Parcel ID# from Grand List Book	
Contact Landowner Mailing Address	Phone	SPAN – School Property Account No.	
City	State	Zip Code	Number of Acres Owned
			Number of Acres Excluded
Farm Buildings Actively Used by a Farmer to be Enrolled: (Provide number of each type to be enrolled)		Acres to be Appraised at Use Value:	
Barns _____	Farm Crop Processing Facility _____	<u>Category</u>	<u>Acres</u>
Greenhouses _____	Farm Employee Housing _____	Agricultural Land	_____
Sheds _____	Sugarhouses _____	Productive Forest Land	_____
Silos _____	TOTAL _____	Nonproductive Forest Land	_____
		Conservation Land	_____

SECTION 2 | DESCRIBE PORTION TRANSFERRED HERE

Portion Transferred To: (Name and Address)	Change of Ownership Date	Acres Transferred
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SECTION 3 | ALL FIELDS REQUIRED FOR PROCESSING - DESCRIBE THE PROPERTY AS IT EXISTED AFTER CONVEYANCE

Name of Landowner(s) - List all		Description of Parcel (Physical Location of Property)	
Contact Landowner Mailing Address	Phone		
City	State	Zip Code	Number of Acres Owned
			Number of Acres Excluded
Farm Buildings Actively Used by a Farmer to be Enrolled: (Provide number of each type to be enrolled)		Acres to be Appraised at Use Value:	
Barns _____	Farm Crop Processing Facility _____	<u>Category</u>	<u>Acres</u>
Greenhouses _____	Farm Employee Housing _____	Agricultural Land	_____
Sheds _____	Sugarhouses _____	Productive Forest Land	_____
Silos _____	TOTAL _____	Nonproductive Forest Land	_____
		Conservation Land	_____

SECTION 3 THIS NOTICE MUST BE PRINTED AND MAILED WITH AN ORIGINAL SIGNATURE OF ALL LANDOWNERS ON ALL COPIES.
 If signature is other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

I AM THE OWNER OF ALL/A PORTION OF THE PROPERTY DESCRIBED IN SECTION 1 AND WISH TO HAVE IT CONTINUE IN THE USE VALUE APPRAISAL PROGRAM AS OUTLINED ABOVE. I HAVE ENCLOSED A PROGRAM APPLICATION AND MAPS OF THE PARCEL DRAWN TO THE STANDARDS ESTABLISHED FOR ENROLLMENT IN THE PROGRAM.

Owner Signature: _____ Date: _____

Owner Signature: _____ Date: _____

Owner Signature: _____ Date: _____

LU-CHANGE 1/09

Owner retains pink copy

MAIL COMPLETED NOTICE OF CHANGE OF OWNERSHIP, APPLICATION, AND MAP(S) TO:
 Property Valuation & Review Division • Current Use Program • 133 State Street • Montpelier, Vermont 05633-1401

INSTRUCTIONS FOR NOTICE OF DEVELOPMENT OR DISCONTINUANCE FROM LAND USE VALUE APPRAISAL PROGRAM

Section 1 – Development/Discontinuance

This form is to be used to notify Property Valuation and Review of the development or discontinuance of land from the use value appraisal program. If development or discontinuance is occurring on only a portion of the land enrolled, 3 copies of a revised map are required to be filed with this notice. This form and maps must be filed by the landowner by completing Section 1 and mailing the completed form and all maps to:

Property Valuation & Review, Current Use Program, 133 State Street, Montpelier, VT 05633-1401.

The fair market value of the land being discontinued will be determined by Property Valuation and Review. If any land has been or is to be developed, the value of the developed land will also be determined. There is a land use change tax of twenty percent of the fair market value of the developed land. The tax will be ten percent if the owner demonstrates to the satisfaction of the director that the parcel has been enrolled more than ten years. If the developed land is a portion of a parcel, the fair market value of the developed land shall be the fair market value of the developed land prorated on the basis of acreage divided by the common level of appraisal. The tax is due 30 days after the tax notice is mailed to the taxpayer and shall be collected in accord with and subject to the penalty, interest and enforcement provisions 32 V.S.A., Chapter 151. If you wish to prepay the tax and have the lien removed from discontinued property that has not yet been developed, you may do so by contacting Property Valuation and Review and requesting that a Notice of Assessment be issued for the amount due.

“Development” means, for the purposes of determining whether a land use change tax is to be assessed under 32 V.S.A. §3757, the construction of any building, road or other structure, or any mining, excavation or landfill activity. “Development” also means the subdivision of a parcel of land into two or more parcels, regardless of whether a change in use actually occurs, where one or more of the resulting parcels contains less than 25 acres each. If subdivision is solely the result of a transfer to one or more of a spouse, parent, grandparent, child, grandchild, niece, nephew or sibling of the transferor, or to the surviving spouse of any of the foregoing then “development” shall not apply to any portion of the newly-created parcel or parcels which qualifies for enrollment and for which, within 30 days following the transfer, each transferee applies for reenrollment in the use value appraisal program. “Development” also means the cutting of timber on property appraised under this chapter at use value in a manner contrary to a forest or conservation management plan as provided for in 32 V.S.A. §3655(b), or contrary to the minimum acceptable standards for forest management; or a change in the parcel or uses of the parcel in violation of the conservation management standards established by the commissioner of forest, parks and recreation. The term “development” shall not include the construction, reconstruction, structural alterations, relocation or enlargement of any building, road or other structure for farming, logging, forestry or conservation purposes, but shall include the subsequent commencement of a use of that building, road or structure for other than farming, logging or forestry purposes.

APPEALS

How to Appeal an Eligibility or Change in Use Decision

If you wish to appeal the development/discontinuance of enrolled property determined to be no longer eligible or undergone a change in use, you must file your appeal with the Director of Property Valuation & Review within 30 days of the Notice of Development or Discontinuance. If still aggrieved, an appeal of the director’s decision may be made to the Superior Court (\$250.00 filing fee) or State Appraiser via the Director of Property Valuation and Review (\$70.00 fee) in the same manner and under the same procedures as an appeal from a decision of the board of civil authority, as set forth in 32 V.S.A., Chapter 131, Subchapter 2.

How to Appeal an Adverse Inspection Report or Denied Management Plan Approval

If you wish to appeal the development/discontinuance resulting from a decision of the Department of Forests, Parks and Recreation concerning the filing of an adverse inspection report or the denial of approval of a management plan, you must file an appeal with the commissioner of the Department of Forests, Parks and Recreation within 30 days of the Notice of Development or Discontinuance. If still aggrieved, an appeal of the commissioner’s decision may be made to the Superior Court (\$250.00 filing fee) in the same manner and under the same procedures as an appeal from a decision of the board of civil authority, as set forth in 32 V.S.A., Chapter 131, Subchapter 2.

If you have any questions regarding this form, please contact the Division of Property Valuation and Review, Current Use Program, 133 State Street, Montpelier, VT 05633-1401. Telephone (802) 828-5861.

LU-1 Rev. 1/09



CURRENT USE PROGRAM
133 STATE STREET
MONTPELIER, VT 05633-1401

FOR DEPARTMENT USE ONLY
OID -

NOTICE OF DEVELOPMENT OR DISCONTINUANCE FROM LAND USE VALUE APPRAISAL PROGRAM
(TO BE COMPLETED BY LANDOWNER OR DIRECTOR OF PVR)

SECTION 1 ALL FIELDS REQUIRED FOR PROCESSING

Name of Landowner		Town	Date of Development or Discontinuance
Street or PO Box	Phone	Parcel Identification No.	Number of Acres Withdrawn
City	State	Zip Code	SPAN – School Property Account No. Number of Acres Developed

Check appropriate reasons for withdrawal or disqualification and explain below:

- Voluntary withdrawal from appraisal program
- Disqualified but no development
- Withdrawal due to development
- Full parcel of land withdrawn
- Portion of parcel withdrawn (please describe)

Maps: If a portion of the land is being withdrawn, you must submit 3 copies of maps and map charts of the entire parcel delineating the revised enrolled and excluded acreage remaining. Maps must be drawn to the orthophoto mapping standards.

Description

Reason for Withdrawal

THIS NOTICE MUST BE PRINTED AND MAILED WITH AN ORIGINAL SIGNATURE OF ALL LAND OWNERS
If signature is other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

Owner Signature: _____ Date: _____
 Owner Signature: _____ Date: _____
 Owner Signature: _____ Date: _____

SECTION 2 TO BE COMPLETED BY THE PROPERTY VALUATION & REVIEW DIVISION

_____	_____	_____	_____ # Acres Withdrawn
Date of Determination	Signature – Director, Property Valuation & Review	Date Issued	# Acres Developed

LU-1 Rev. 1/09

MAIL COMPLETED FORM AND MAPS TO:
Property Valuation & Review Division
Current Use Program
133 State Street
Montpelier, VT 05633-1401

Property Valuation and Review – WHITE
Vermont Department of Taxes – YELLOW
Town Assessing Official – PINK
Landowner - GOLDENROD

CHAPTER 155, TITLE 10 APPLICATIONS

Vermont Tax. Form #6306.05

Application For Assessment of Parcel under 10 V.S.A. § 6306(b)

Name of Qualified Organization: Address: Contact Person: _____ Telephone #: _____ e-mail address _____
--

<u>Tax Status</u>
Check the tax status the organization is seeking on this parcel <input type="checkbox"/> Assessment at actual use value. Qualified Organization is fee simple owner. <input type="checkbox"/> Exemption. Qualified Organization holds less than fee simple interest (e.g. conservation easement).

<u>Grand List Description</u>
In what town or city is the property located? _____ Attach a copy of the deed or other instrument of conveyance showing title to the property to be that of the qualified organization. Indicate the volume and page number at which the deed or other instrument of conveyance is recorded. Book _____ Page _____ The parcel appears in the April 1, _____ grand list under the name: _____ _____ . SPAN is: _____ Parcel is described as containing _____ acres. It real property category is: _____ (R2, V2, Misc, Wood, etc.).

<u>Use of Property</u>
Is property being held and maintained for the purposes expressed in 10 V.S.A. section 6301? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what portion of the parcel is being so held and maintained? _____ acres of the _____ total acres. What is the actual use of the parcel? _____ Is any portion of the property enrolled in the use value appraisal program? <input type="checkbox"/> Yes <input type="checkbox"/> No

I certify that the answers set out above are complete, true and correct and that I am authorized to sign this application on behalf of the applicant organization. Date: _____ By: _____ Authorized Agent and Title

I certify that the property described above is held by a qualified organization for the purposes expressed in 10 V.S.A. § 6301. Date: _____ Commissioner of Taxes or Authorized Agent

INSTRUCTIONS

This application is for a corporation certified to be a “qualified organization” as that term is defined in 10 V.S.A. section 6301a(2) to request a tax commissioner’s certification that the property owned by such corporation is eligible for property tax exemption under 10 V.S.A. section 6306(b). Please complete the information on the name and address of your organization as well as the information on how to contact you. If your corporation has not received certification as a “qualified organization” you may request such certification by filing a Vermont Tax Form 6301.

Tax Status. Indicate which tax status you are seeking on this parcel. You must either state it is in the nature of fee simple and you are requesting assessment at actual use; or it is in the nature of an interest other than fee simple and you are requesting that the interests you have acquired be exempt from the property tax.

Parcel Description. Property is assessed and taxed at the local (town/city) level in Vermont. Therefore, it is necessary to describe the property in such a way as to relate it to the local property records and grand list. Indicate the town or city in which the property lies. Attach a copy of the deed or other instrument of conveyance indicating the qualified organization’s title to the property. Fill in the volume and page number in which that document is recorded in the local property records.

The rest of this section requires information from the local grand list book. Grand lists are lodged annually in June and are compiled based on the property as it existed on the prior April 1. Indicate the grand list year, the owner of the property, the SPAN (school property account number), number of acres and the real property category code (R2, Woodland, V2, Misc., etc).

In some instances, the property subject to the application is only a portion of the property described in the local grand list book. For instance, 200 acres of a 250-acre parcel may have been acquired on July 1, 2002. The grand list of April 1, 2002 will contain the 250-acre parcel information. Please indicate whether the subject of the application is all or a portion of the property described in the April 1, 2002 grand list book. The April 1 owner, parcel identification number, acreage and category information must be obtained directly from the grand list book.

If the subject property is in more than one town, please fill out a separate application for each town.

Use of Property.

As a condition of certification of a parcel, the commissioner requires that the qualified organization provide assurance that the property is being held and maintained for the purposes expressed in 10 V.S.A. section 6301. You must answer “Yes” or “No” to the first interrogatory.

You are next asked to indicate how much (in acres) of the total parcel is being so held and maintained. You must state the actual use of the property and whether any portion of it is enrolled in the use value appraisal program (Chapter 124 of Title 32).

The application must be signed by an authorized agent of the applying organization and submitted to:

**Property Valuation and Review
Vermont Department of Taxes
133 State Street
Montpelier VT 05633**

Vermont Tax Form #6301

APPLICATION FOR CERTIFICATION AS QUALIFIED ORGANIZATION (10 VSA CHAPTER 155)

Name _____

Address _____

Contact Person _____

Phone # ()- _____ e-mail address: _____

1. Is Applicant exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code?

___ YES ___ NO

If no, go to Section 2. If yes, complete the following:

Has organization received an I.R.S. determination that it is a 501(c)(3) organization but not a private foundation?

YES ___ NO

Attach a copy of I.R.S. determination.

2. Is the applicant organization a 501(c)(2)?

___ YES ___ NO

If yes, is it controlled exclusively by 501(c)(3) organizations that are not private foundations and are principally engaged in the preservation of undeveloped land for the purposes expressed in 10 V.S.A. section 6301?

___ YES ___ NO

Attach articles of association, bylaws, and 501(c)(3) determination by I.R.S. for each controlling organization.

3 Is Applicant *principally engaged* in the preservation of undeveloped lands?

___ YES ___ NO

Attach articles of association and bylaws.

I certify that the answers set out above are complete, true and correct and that I am authorized to sign this application on behalf of the applicant organization.

Date: _____ By: _____

Signature of Authorized Agent

Certification As Qualified Organization (10 V.S.A. § 6301a)

INSTRUCTIONS

The purpose of this form is to request the Vermont Commissioner of Taxes to determine whether the applicant is a “qualified organization” as that term is defined in 10 V.S.A. section 6301a(2), which states:

"Qualified organization" means:

(A) an organization qualifying under section 501(c)(3) of the Internal Revenue Service Code of 1986, as amended, which is not a private foundation as defined in section 509(a) of the Code, and which has been certified by the commissioner of taxes as being principally engaged in the preservation of undeveloped land for the purposes expressed in section 6301 of this title.

(B) an organization qualifying under section 501(c)(2) of the Internal Revenue Code of 1986, as amended, provided such organization is controlled exclusively by an organization or organizations described in subdivision (2)(A) of this section.

Please answer all questions and attach requested documentation.

If you have questions, please contact the Department of Taxes at 802-828-5863 or via e-mail at: maryjane.grace@state.vt.us

The application must be signed by an authorized agent of the applying organization and submitted to:

**Property Valuation and Review
Vermont Department of Taxes
133 State Street
Montpelier VT 05633**

**DEAR MISS USE
A COLUMN OF ADVICE AND ANSWERS TO PERSONAL QUESTIONS**

Dear Miss Use was developed to answer some of the more complex questions that arise from the Use Value Appraisal Program. We have made an attempt to give straightforward answers to the hypothetical situations that appear here. While these are guidelines that help direct program administration, actual situations may differ from what appears here, which could lead to a different decision being rendered by PV&R or FP&R.

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1) **Dear Miss Use,**

For many years I have considered myself to be an honest-to-goodness farmer. My friends think that I am a farmer, but lately I have begun to have doubts. Could you please tell me WHO IS A FARMER?

Doubting Thomas

Dear D.T.,

A farmer is a person who earns at least one-half of his or her annual gross income from the business of farming. According to the IRS, a person is engaged in the business of farming “If he cultivates, operates, or manages a farm for gain or profit, either as owner or tenant...A taxpayer who receives a rental (either in cash or in kind) which is based upon farm production is engaged in the business of farming only if he participates to a material extent in the operation or management of the farm. A taxpayer engaged in forestry or the growing of timber is not thereby engaged in the business of farming. A person cultivating or operating a farm for recreation or pleasure rather than for profit is not engaged in the business of farming. For the purpose of this section, the term “farm” is used in its ordinary, accepted sense and includes stock, dairy, poultry, fish, fruit, and truck farms, and also plantations, ranches, ranges, and orchards. A fish farm is an area where fish are grown or raised, as opposed to merely caught or harvested...A taxpayer is engaged in “the business of farming” if he is a member of a partnership engaged in the business of farming.”

Annual gross income is total gross income of all owners. This is not adjusted gross income; it is total gross income. It includes social security, unemployment compensation, “passive” income from investments, and the full value of gains for which one might receive capital gains treatment.

Gross income from the business of farming is, similarly, the total (not adjusted) gross income from farming. It includes income from stock, dairy, poultry, fruit, and truck farms, and orchards (as reported on line 12 of the 1040 F for individual farmers). It also includes shares of the partnership income from farming, and total gains from the sale of livestock income. It includes income received from renting farm land only if the owner is “materially participating” in the farming operation, or unless the rent is received in the form of crop shares (Form 4835).

Gross income from the business of farming does not include:

- *gains from sales of farmland*
- *gains from sales of farm equipment*
- *income received from renting land, unless the owner materially participates in the farming operations, or unless the rent is based on farm production or received in the form of crop shares.*

The IRS Farmer’s Tax Guide gives tests for determining if an owner is “materially participating” in the farming operation.

2) **Dear Miss Use,**

I'm an avid deer hunter and have a deer camp on a piece of woodland I own. I only use the camp during those 16 glorious days in November. Can I enroll my entire property in the Forest Land program or do I need to exclude any land from the program?

Buck Johnson

Dear Buck,

While you might only use this camp 16 out of 365 days, it is still considered a dwelling. You would need to exclude 2 acres around the camp from the Use Value Appraisal program. This 2 acre exclusion, along with the camp, would be taxed at its fair market value.

3) **Dear Miss Use,**

I am very confused as to what size parcel is eligible. Some people say that you need at least 25 contiguous acres and other people say that you don't. My husband and I own a farm, and we rent it out to our son who is a farmer. We also own parcels which are rented to other people who are not farmers and some of these parcels are less than 25 acres and some are more. Some of these parcels have forest land which we would like to enroll in the Use Value Appraisal program but are not sure of the eligibility requirements.

Lookin' for eligibility in all the right places

Dear Lookin',

The combination of eligibility statutes and rules has created many different criteria which has caused much confusion for landowners wishing to enroll their agricultural and forest land parcels. There are different criteria for ag and forest acreage 25 acres and greater, and for acreage less than 25 acres. There are also specific exceptions "to the rule" criteria.

Forest Land – Any land which is at least 25 acres in size and which is under an approved active long-term forest management plan for the purpose of growing and harvesting repeated forest crops in accordance with minimum acceptable standards for forest management. The exception to the above criteria provides that land which is open land not to be restocked within two years under the provisions of a forest management plan cannot exceed 20% of the total enrolled Site I, II or III forest land and open land appraised at use value. Additionally up to 20% of the Site I, II and III forest land may be enrolled as an ESTA (see questions 26-32 for more on ESTAs). If a 30-acre parcel has 20 acres of forest and 10 acres of inactive agricultural land (not to be restocked), only 25 acres would be eligible (20 acres of forest plus 5 acres inactive open land). The remaining 5 acres would have to be excluded from Use Value Appraisal. The remaining 5 acres may qualify under the agricultural land criteria for less than 25 acres if certain conditions are met.

Agricultural Land 25 acres or more – Any land in active use to grow hay or cultivated crops, pasture livestock, or to cultivate trees bearing edible fruit or produce an annual maple product. Acreage may be owned by a farmer or non-farmer. It may be leased to a farmer or non-farmer. It must be in active use.

Agricultural Land less than 25 acres – Acreage must meet the same active use requirement as for parcels 25 acres or more. In addition, the acreage must meet at least one of the following criteria:

- (1) it must be owned by a farmer;*
- (2) it must be leased to a farmer under a written three-year lease; or*
- (3) it has produced an annual gross income of \$2,000 from the sale of farm crops in one of two, or three of the five preceding calendar years. An exception to the \$2,000 income requirement may be made in cases of orchard lands planted to fruit-producing trees, bushes, or vines which are not yet of bearing age.*

“Farmer” means a person who earns at least one-half of his or her annual gross income from the business of farming as that term is defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986.

“Person” means any individual, firm, corporation, partnership, or other form of organization or group of individuals.

4) Dear Miss Use,

I know what a farmer is, and I know what agricultural land is, but I think that you probably don't. Is there some formal definition written of what you bureaucrats think is agricultural land? What I mean is, for this category, WHAT AGRICULTURAL LAND IS ELIGIBLE?

Not a Lawyer

Dear Not a Lawyer,

You are right. Agricultural land is defined as all open land owned by a farmer or leased to a farmer, and we have more definitions to clear up this simple one. Land which is eligible for the Agricultural Category includes:

- Cropland, orchards, Christmas tree land, hay land, land planted to vegetables.*
- Pasture land, which is used to pasture at least one animal unit for every three acres. An animal unit is one horse, one cow, five goats, or five sheep.*
- Sugarbush land, as long as the trees have been tapped in the preceding year or at least three out of the past five years.*

Because there are often patches of woodland and wasteland within farmland, this land may also be included in the Agricultural Category, providing that the total amount of forest land to be included is less than 25 acres and the owner is a farmer. If a farmer has a separate woodlot or more than 25 acres of forest land to be appraised at use value, this land must be entered in the Forest Land category with an approved forest management plan.

5) Dear Miss Use,

I am a farmer and I have a sugarbush. Now I see there is no category called sugarbush, and I don't know if you call this agricultural or forest land. As you might not know, a sugarbush is not a bush at all. It is an area of large trees (not bushes). Most of these trees are sugar maples. So could you please consider this information and tell me HOW DO WE HANDLE SUGARBUSH LAND?

Acer

Dear Acer,

To be eligible as a sugarbush, the trees on the land must have been tapped during the preceding year or at least three out of the past five years.

Sugarbush land may be considered in either of two categories: Agricultural Land, or Forest Land. If an owner has 10 acres of forest land and 20 acres of sugarbush, he or she should call the sugarbush "Forest Land" in order to meet the 25 acres minimum for the Forest Category, and a forest management plan would be required.

Similarly, if an owner who was not a farmer had 10 acres of pasture and 20 acres of sugarbush, the sugarbush would be called "Agricultural Land" in order to meet the 25-acre minimum for the Agricultural Category, and a forest management plan would not be necessary. Sugarbush lands enrolled in the agriculture category will be appraised for Use Value at the higher ag lands rate and have no forest management plan requirement. Sugarbush enrolled in the Forest Land category will be appraised for Use Value at the lower forest land rate and a forest management plan is required.

6) Dear Miss Use,

I have five acres planted to CHRISTMAS TREES on my farm. Even though these are trees, they are more like bushes. Do you call this forest land, and do I need a forest management plan?

Santa's Land

Dear Santa's Land,

Land planted to Christmas trees is considered Agricultural Land. It is valued in the Agricultural Land Category.

You do not need a forest management plan for Christmas tree land.

7) Dear Miss Use,

I am a Lister, tree warden, and first constable. That means I am also the Dog Catcher. I have noticed that in my town there are many farms where there are COWS IN THE TREES. Please advise us as to how we should handle them.

Town Officer

Dear Officer,

If land is covered with trees but is also used as pasture for animals and the landowner wishes to enroll in the Use Value Appraisal Program, it should be placed in the Forest Land category. It is the policy of the Department of Forests, Parks and Recreation to discourage the pasturing of animals in lands enrolled in the Forest Land category. We feel that it is best that animals not be pastured in woodlands due to the deleterious effect that they may have on trees, e.g. soil compaction, root collar destruction leading to pathogenic entry, increasing erosion, etc. Besides, the grass under the forest canopy generally isn't the best. Better to use the woods to grow timber and the fields to grow grass. If, in the opinion of the County Forester, serious damage is being done to the trees by pasturing, which would preclude the management of timber, then she could require that the animals be removed from the site.

8) **Dear Miss Use,**

The Tax Department used to send me an Annual Conformance Report which I would send to the County Forester by February 1st. Are these no longer required? It seems like they no longer care about what I do in my forest.

Miss The Attention

Dear Miss Attention,

Please read APPENDIX L, "FOREST MANAGEMENT ACTIVITY REPORT AND INSTRUCTIONS."

9) **Dear Miss Use,**

As a forester, I would like to work with farmers as most of them own woodland. Because there are so many special provisions for farmers, I'm beginning to feel that farmers can do whatever they want and that none of the other rules apply to them. Would you please tell me WHEN DOES A FARMER NEED A FOREST MANAGEMENT PLAN?

Society for Equal Rights for Forests

Dear SERF,

If a farmer has 25 acres or more of forest land, he or she needs a forest management plan for the acreage to be enrolled, and is also required to submit a Forest Management Activity Report by February 1 if activities occurred in the previous calendar year. If the forest land is used solely as a sugarbush, it could be enrolled in the Agricultural Category and no management plan would be required. A parcel is defined as all contiguous land in the same ownership, regardless of the number of deeds.

10) Dear Miss Use,

I don't ever want to get into anything that I can't get out of. So just **HOW DO YOU WITHDRAW FROM THE PROGRAM?**

Cautious

Dear Cautious,

Once enrolled, land continues in the program as long as it continues to be eligible, and, in the case of forest land, as long as the Forest Management Activity Report is filed (if required) and the plan is up to date. In addition, all forest management activities must be in conformance with the parcel's forest management plan and the UVA Program's Management Standards.

To withdraw, an owner must file a Notice of Discontinuance. The State will determine the Fair Market Value of the withdrawn acreage, even though the Land Use Change Tax may not be due at that time.

A lien remains on the property in PERPETUITY to secure the Land Use Change Tax if the land is ever developed. The tax may be prepaid, and the lien will be discharged upon the owner's request.

11) Dear Miss Use,

I would perhaps like to put land into this program. Then perhaps I might sell it, but then again I might not, depending. I want to know **WHAT HAPPENS IF YOU SELL LAND ENROLLED IN THE PROGRAM?**

Shirley Selloff

Dear Ms. Selloff,

When land enrolled in the Forest Land or Agricultural Land Categories is sold, the lien remains with the property, unless the Land Use Change Tax is paid. If the land does not continue to be eligible, it will be taxed on the basis of its fair market value. The Land Use Change Tax would be due only if and when the land is developed.

For the land to continue in the program, the new owner must submit a Change of Ownership Form and a new Application Form (See Appendix L1) with the \$40.00 application fee within 30 days of title conveyance. In the case of Agricultural Land, the parcel may continue in the program as long as the new owner continues to keep it in active agricultural use. If less than 25 acres, then it must earn more than \$2,000 from the sale of farm crops, be owned by a farmer, or be leased to a farmer unless eligible under the 20% rule. In the case of Forest Land, the management plan must also be up to date, and the Forest Management Activity Reports must be filed (if required) by February 1 of the calendar year following any activity.

If the entire parcel is sold to someone who continues to keep the land in the program, revised maps need to be submitted with the Application and Change of Ownership Forms.

If a forest land parcel, the new owner(s) also need to submit either a new forest management plan or a signed Signature Page to be attached to the existing plan.

Selling land enrolled in the program does not normally trigger the penalty. However, the penalty will be due if:

- *The sale involves a subdivision where one or more of the resulting parcels is less than 25 acres.*
- *The sale also involves development (i.e. building a house, or uses other than forestry or agricultural).*

12) Dear Miss Use,

I've heard a lot about this lien, and you must surely know that around here lien is a four letter word. I don't like it. I need to know how the lien gets there in the first place and how I can get rid of it. Basically, HOW DOES THE TOWN HANDLE THE LIEN?

Lien and Mean

Dear Lien and Mean,

As soon as land is enrolled in the Agricultural, Conservation or Forest Land Categories, the application form is recorded by the Town Clerk in the town records, and indexed in the general index. The lien says that if the land is ever developed, the owner shall pay the Land Use Change Tax.

The lien runs with the land. Because it is recorded in the Town Records, it should be found during a title search.

Although no Land Use Change Tax is due unless or until the land is actually developed, the tax may be prepaid if the owner would like to discharge the lien. To do this, the owner should fill out and submit a Notice of Discontinuance (See Appendix L3) and pay the Land Use Change Tax to remove the lien.

13) Dear Miss Use,

I had a parcel, which I put into this land use program. It was 97 acres. Then the town did tax mapping, and they say my parcel grew to 128 acres. WHAT HAPPENS WHEN A PARCEL CHANGES SIZE AFTER TAX MAPPING?

Growing Pains

Dear Growing Pains,

If the application was made for the entire parcel, the entire parcel is still in the program, even though the acreage figures have been changed. You would not need to file a new application.

If the application was made for the entire parcel except a 2-acre house site, the entire parcel remains in the program except the 2-acre house site, regardless of the new acreage. The number of excluded acres will always remain the same, as they are actual acres. Any acreage changes made by the town would, therefore, be only in the enrolled acres.

14) Dear Miss Use,

I'm not planning to do this or anything, but I just wanted to know WHAT HAPPENS WHEN LAND IS CUT CONTRARY TO A MANAGEMENT PLAN?

Just Wondering

Dear Just,

When forest land is cut contrary to the management plan or contrary to UVA standards, the County Forester may file an Adverse Inspection Report. The land, which was improperly harvested, is considered "developed" and the Land Use Change Tax would be due on that portion. In addition, the entire parcel would go back to being taxed at fair market value appraisal for five tax years. The lien would stay on the property, except for the portion on which the Land Use Change Tax was paid.

15) Dear Miss Use,

I've got a 51-acre woodlot enrolled in this land use program and have three kids. I'm getting on in years and want to give each kid 1/3 of my holdings or 17 acres to each. Are there any problems with this?

Mr. Elder

Dear Mr. Elder,

Since you would create (3) parcels where the resulting acreage would be below the required program minimum of 25 acres, you will have "developed" the entire 51 acres once the deeds show three separate ownerships. This would trigger the Land Use Change tax being due on all 51 acres. Generally the "safest" gift is 27 acres, as they could someday build a house with the required two acres per dwelling exclusion and still have the 25 acres of land required for enrollment (as long as they also met the 20% rule).

16) Dear Miss Use,

I would like to put my land in this program. I have a pond on the land, and there is land underneath the pond. I don't know if you consider the land under the pond to be land or not. HOW DO WE HANDLE PONDS?

Island Pond

Dear Island Pond,

Ponds, which are 20 acres or greater, are public waters and cannot be included in the program.

Ponds which are less than 20 acres but which have value for recreation should be considered site improvements, and must be excluded from the program.

Ponds which are less than 20 acres, but which are interior and which do not have recreation value except for beavers and cows may be included in the Forest Land Categories as non-productive land.

17) Dear Miss Use,

I have a farm and CVPS has a right-of-way to put poles and lines right through the middle. I still let my cows under there because I don't really believe all that I read about invisible harm. HOW DO WE HANDLE POWER LINES?

John Watt

Dear Mr. Watt,

If power lines cross Agricultural Land and the owner maintains the right to use the land underneath for agriculture, the land may be included in the program.

If major transmission lines cut through Forest Land, the owner cannot manage the trees underneath, and the land must be excluded from the program. Transmission lines are considered to be major if the total amount of acreage involved in the right-of-way exceeds two acres and if the right-of-way is wider than 40 feet.

18) Dear Miss Use,

I'm a consulting forester just starting out and am doing my first Use Value plan and want to get everything just right. My clients want to keep a continuous forest cover so I want to prescribe Uneven-age management for their woodlands which have not been treated so well in the past. I notice that your management standards require that after cutting there must be at least 80 ft² of total basal area, or a minimum residual basal area as stated in the appropriate stocking guide. My problem is that I don't have this amount of total basal area to start with and yet I want to do an improvement cutting to try to turn things around. Help!

Alli Aeger

Dear Alli,

In this case since you don't have the minimum of 80 ft² (or the minimum specified in the appropriate stocking guide) to start with, you can still go ahead with a cutting BUT you have to make sure that you maintain or improve the ratio of AGS to total basal area through any management activities. For instance, if you have a stand that has 50% of the total BA in AGS, then after the cutting you would need to have 50% or more of the total BA in AGS.

19) Dear Miss Use,

There are so many different dates about this Use Value program. I am really confused. I read somewhere that I need to update my management plan every ten years, but just when is that due???

John Wunndering

Dear Mr. Wunndering,

Forest management plans need to be rewritten every ten years. They are due on April 1st ten years after the fall that they were submitted. For example, if you submitted your forestry plan on September 25 (five days before the due date for NEW management plans) in 2009, your first update would be due April 1, 2020. To find out exactly what the update requirements are, please contact your local County Forester for specifics.

20) Dear Miss Use,

I'm enrolled in the Forest Land category, and I've been reading about this "20% Rule" that says I can have up to 20% of my enrolled Site I, II and III forest land and open land (or land not to be restocked within two years) allowed to be in this "open land" category. Right now I have 100 acres of forest land enrolled. Does this mean that I can create:

- A. 20 acres of Agricultural land (which meets the active Ag lands specs)??
- B. A 20-acre scenic vista??
- C. 20 acres of wildlife openings??
- D. A 20-acre front lawn (I'm really into mowing)??

Mighty Confused

Dear Mighty,

Whew, you asked a mouthful, but I'll try to give you an answer by letter. In each of these examples you would essentially be removing forest cover to create an opening for one of those four purposes.

- A. *An agricultural conversion may be allowed as long as some conditions are met. If not previously approved in the plan, the County Forester must be contacted before any planned conversion occurs. We do encourage folks to select areas to be converted that currently have low value, low quality trees that are unlikely to make decent sawlogs. We might encourage you to consider alternative sections that would not compromise as much future timber value. If familiar with the site, the County Forester may sign off on the proposal. Otherwise, we may request a site visit. If the planned conversion is not specified in the current plan, an amendment must be submitted and approved before any work starts.*

If the area is to be stumped, we would like to have some sort of erosion control plan included as well. The conversion needs to be completed within a three-year period, and at that time the cleared lands must meet one of the eligibility requirements under the active agricultural lands category, or face a penalty on those acres where the conversion was not completed and put into agricultural use.

- B. A scenic vista would not be consistent with agricultural or forestry practices and would not be allowed if the vista were to be the primary purpose. The vista area would not be eligible and the acreage encompassing the vista would be removed from the program and the Land Use Change Tax paid on those acres cut for the vista.*
- C. Wildlife openings could be permissible if written into a forest management plan. The law allows for wildlife habitat measures “where clearly consistent with timber production.” This request would once again need to be approved by the County Forester and should be planned for in an area that offers minimal opportunity for high quality sawtimber production and good wildlife habitat opportunities.*
- D. Creation of a mowed and manicured “lawn” would not be consistent with the forest or agricultural provisions of this program. Should a lawn be created, it would need to be withdrawn, and the Land Use Change Tax paid on those acres that created the “lawn”.*

21) Dear Miss Use,

I want to use my forest for a wide variety of uses and need some information on how flexible things are when it comes to non-timber objectives such as wildlife, unique natural areas, or areas to grow ginseng.

Ginger Root

Dear Ginger,

We'll take these one at a time:

- A. Wildlife – the law allows for “maintenance and enhancements of a tract’s wildlife habitat where clearly consistent with timber production...” If portions of your land can be considered “Significant Wildlife Habitat, it may be possible to manage with some wider latitude. Vernal pools may be considered significant wildlife habitat. Contact your local County Forester for more information.*
- B. Unique Natural Areas – generally speaking, all enrolled productive forest land acres need to be managed for timber or be excluded from the program. In some very special circumstances, land may be enrolled that does not require timber harvesting, though would have some management requirements. Following are the categories that could cover this exception to the timber management requirement.*

1. *“Special places and sensitive sites”*: These include unique geologic, cultural, historic, and archeological sites that are located on small areas. Examples are waterfalls, cemeteries, historic quarries, mills, Native American sites.
 2. *Natural Communities of State significance* (enrollment area limited to 20% of Site I, II and III forest land and reviewed by Fish & Wildlife Department).
 3. *Rare, Threatened and Endangered Species* (enrollment area limited to 20% of Site I, II and III forest land and reviewed by the Fish & Wildlife Department). In this case, native populations of Ginseng could be protected, but does not include the introduction of planted stock. Timber management does not preclude the growing of ginseng.
 4. *Riparian Areas* (enrollment area limited to 20% of Site I, II and III forest land).
 5. *Forested wetlands that are not state significant may be exempt from timber harvesting if such activity negatively affects the hydrology and therefore alters species composition and diversity. State significant wetlands would fall under item 2. (Enrollment area limited to 20% of Site I, II and III forest land).*
 6. *Old forests* (enrollment area limited to 20% of Site I, II and III forest land). Forests that have had minimal human activity, no stand disturbance, show multiple age structure, are late successional and are at least 150 years old for most forest types, 100 years old for balsam fir, and 200 years old for hemlock.
 7. *If you own the land as an organization designated as a non-profit (501 (C) (3) you can apply to enroll the land under “Conservation UVA” You will need to certify eligibility under 10 V.S.A. §6306(b). (Please contact the Property Valuation and Review Division of the Vermont Tax Dept. for more information on this complicated topic)*
- C. *Ginseng or Other Forest Plants – the program requires that forest land be managed under a plan “that provides for continued forest crop production...” There are standards that further define the guides that are keyed to the required management practices which are all TREE oriented. There is no provision to allow forest land to be exclusively used to produce an herbaceous crop. If the production of forest ground plants could be done without compromising timber management, then it could be permitted. Otherwise, it would be necessary to exclude those acres that are to be exclusively devoted to plant production.*

22) Dear Miss Use,

I’m a consulting forester working on a management plan and will be prescribing Uneven-aged management. Your standards ask for desired diameters. Can I set maximum diameters as to what I feel is mature?

Max Meter

Dear Max,

What we're looking for here is to have folks grow trees to financially mature sizes which offer the most sustainable and best long-term approach to management. We take into consideration the species, site quality, and possible grade of log that the tree can produce. For northern hardwoods, spruce, and hemlock, check out the Northern Hardwood silvicultural guide (NE-603) on page 10. These are figures that we feel you should be using to practice good management AND represent the best financial interests of your clients.

23) Dear Miss Use,

In the mail recently I discovered that an old childhood enemy of mine had actually left me a piece of land. I couldn't understand why until I saw where it was. It has road frontage, but a brook between the road and the woodlot prevents access as there is no bridge. It's in a high tax town, and I'd like to enroll it in the Use Value program. I was told that I've got to manage the timber, but I don't know how I'll get to it, short of spending \$20,000 on a bridge.

Landen Locke

Dear Mr. Locke,

You would be able to initially enroll the property into the Forest Land category of the Use Value Appraisal Program, with the assumption that you would find a way to manage the timber on the property. The forest management plan would specify some cutting at some point in time. You could then pursue a bridge (perhaps a cheaper temporary one), a ford (this may require a permit), or a temporary right-of-way over a neighbor's property. If the prescribed cutting was not done three years after it had been scheduled in the plan, the property would then likely be discontinued from the program. You would lose the tax benefit, and the lien would remain on the land. If you were later able to conduct the cutting, the property could be re-enrolled.

24) Dear Miss Use,

My forester has written into my management plan that I need to "non-commercially" thin a young stand of tall, straight white pine on land that I used to mow when I was a kid. She said that this would cost me money, but I thought that if I cut timber that I would MAKE money. What's the story here??

Bruce Mohen

Dear Bruce,

A non-commercial thinning is one where we either girdle or fell the tree and leave it on the site. It is done when trees do not have enough value to remove commercially. This practice provides the same benefit as a normal thinning in which trees are removed and sold. In this case since there is no wood product sold, it represents a cost. If you have a high quality stand of trees on good soils and the silvicultural guide indicates that it is the correct treatment, then we would expect you to incur this cost. There are several programs available that provide monies to pay part of the cost, however they are not always available. Contact your local County Forester for more information on these programs. Should there be no cost-share funds available, you would still need to complete the non-commercial practice at your entire expense, or possibly seek an amendment to your forest management plan.

25) Dear Miss Use,

I want to buy a property in your pretty, tranquil state of Vermont and found out that it is enrolled in this Use Value Program. My attorney wants to make sure that I don't get stuck with any problems. How do I know that the seller is in compliance? I want you and the County Forester to certify that everything is okay in the woods and in the paperwork department.

Byan My Peace O'Heaven

Dear Byan,

You can call the Current Use Office (802) 828-5860 and check to see if the property is listed in active enrollment. They could also tell you if there are any pending administrative requests, which if not complied with could put the active enrollment of the parcel in jeopardy.

You can also contact the County Forester to check to see if the Forest Management Plan is up to date. The key thing to be concerned about is whether or not there are have been any activities done on the ground that may not be in compliance with the management plan or the program management standards. County Foresters do inspect the parcels on a periodic basis, and they can certify that the parcel was in compliance up to THAT DATE, but high workloads will likely prevent them from going out to conduct another field visit to provide that sort of certification. We would suggest that you get the seller to write a letter attesting to the fact that the property is in compliance and that no harvesting contrary to the plan or standards was conducted. It might also be helpful to have the landowner's consulting forester provide a similar statement.

26) Dear Miss Use,

I have 20 acres of BIG trees I NEVER want to cut and would like to enroll this area as "Non-productive" forest land.

Old Growth

Dear Old Growth,

There has been considerable confusion over the term “Non-productive” forest land. Some folks have interpreted this to mean that if they have a stand of really big trees that they don’t want to cut, that they call them “non-productive” for timber purposes and enroll them in the program. Nice try, but the term non-productive land refers to the wood-producing capability of the soil. If a soil produces less than 20 cubic feet of wood per acre per year, it is then deemed non-productive and we use the classification of Site IV. Site I soils are the most productive and Site IV the least. This determination can be made using site index or growth calculations. (See Appendix D on how to determine the Site Class Value). If you do not want to do ANY cutting in that stand of really big trees, they would need to be excluded from the program and would continue to be taxed at their fair market value.

Another possible option could be to document this area as an “Old Forest” under the ESTA provisions. This could allow it to be enrolled without having a timber cutting requirement if you meet the criteria of tree age, stand structure, etc. There also could be a possibility of using the new “Miscellaneous” category if the area were ≤ 1 acre.

The following questions relate to the new ESTA standards and the ability to enroll unlimited Site IV (non-productive) lands

27) Dear Miss Use,

I own 102 acres of land. My forester said I must leave 2 acres out of UVA because my house is on the land. She also said that the remaining eligible land (100 acres) is Site I, II and III. Of these 100 acres, I have 20 acres of open land and the rest is forest. Can I enroll all of my 100 acres of land in UVA?

Orson Open

Dear Mr. Open,

This example has 100 acres of eligible land. Given that open land is limited to not more than 20% of the total enrollment of open land plus Site I, II or III forest lands, the 20 acres of open land is just at that maximum percentage, so all 100 acres would be eligible for enrollment. The 80 acres would be subject to a forest management plan with all 80 acres to be managed for timber.

The open land would not have to meet the active agricultural use requirement; however no development could occur on that open land for it to be eligible.

28) Dear Miss Use,

I have the same amount of land as my neighbor Orson, 102 acres with 2 acres excluded for my house, 20 acres of open land, and 80 acres of Site I, II and III forest land. To me, my land is more special than Orson's because I have a series of Vermont Fish & Wildlife Department verified vernal pools in my forest. My forester, Francis Fairy Shrimp, has measured the vernal pool acreages as well as recommended buffers associated with them. The pools and buffers combined total 16 acres. What am I eligible to enroll and under what category?

Gloria Estafan

Dear Gloria,

You can enroll all of the 20 acres of open land as it does not exceed 20% of both the total enrolled open and Site I, II and III forest land, and the open land would have the same constraints as stated in the case of Orson Open.

With the rest of the 80 acres being Site I, II or III forest land, a maximum of 20% of this, or 16 acres, would be eligible for the Ecologically Significant Treatment Area (ESTA) category. Since the vernal pools and their associated buffers are exactly 16 acres, all of this would be enrollable under this special category.

The remaining 64 acres of forest land would need to be managed under Vermont UVA timber management guidelines.

29) Dear Miss Use,

I own 52 acres. After my 2-acre home site is excluded, I am left with 50 acres that include 40 acres of Site I, II and III forest land and 10 acres of open land. According to my forester Carl Caddisfly, I have an awesome vernal pool in my woods that, with the recommended buffer, occupies 5 acres. Can I enroll some of this land in the ESTA category of UVA? How much of my land is eligible for the UVA program?

Enrique Estavez

Dear Enrique,

Your open land is exactly 20% of the total acreage of open land plus Site I, II and III forest land to be enrolled, so all of this would be eligible under the provisions stated above. With 40 acres of Site I-III forest land, you would then be able to have up to 8 acres (20% of the 40 acres of forest land) of this land eligible for the special ESTA category. Since the vernal pool ESTA is only 5 acres, all of this parcel would be eligible. The 35 acres of forest land not involved in the vernal pool ESTA would be required to be managed for timber. So, all of your 50 acres would be eligible for UVA.

30) Dear Miss Use,

I own a total of 62 acres. After excluding my home site, I have 60 acres, only 20 of which are Site I, II or III forest land including four acres of mapped deer yard. Forty acres are considered Site IV or non-productive land. I just wanted to check with you to see if you think my UVA application will be approved.

Backus Forty

Dear Mr. Forty,

*There is no limit to Site IV lands so all 40 acres in that category are eligible if you can meet some other conditions. Humor me and take the 40 acres out of the equation for the moment leaving you with 20 acres of forest land (Site I, II or III). To qualify for UVA, your parcel must contain at least 25 acres **and** at least 20 of those acres must be managed for long-term production of forest products.*

The deer yard could be placed in the "Significant Wildlife Habitat" category which is not subject to the 20% ESTA limitation. Since this parcel is now at the 20-acre minimum of productive forest land, all 20 acres would need to be managed for timber but the 4-acre deer yard could be managed "by guidelines other than USDA Silvicultural Guides." Therefore, all 60 acres would be eligible for UVA.

31) Dear Miss Use,

I own 84 acres with no home site or dwelling on it. There are only 11 acres of Site I, II and III land on my entire 84 acres. I like woodcock hunting so I manage a 2-acre field primarily for woodcock habitat. Other than the 13 acres I just mentioned, the rest of the parcel is swamp. Can I enroll this property in the UVA program? It's big enough isn't it?

Swampy Sally

Dear Swampy,

Your property misses one of our key trigger points: You do NOT have at least 20 acres of Site I, II or III forest land that would need to be managed for timber, therefore this parcel would not be eligible for enrollment.

32) Dear Miss Use

I own exactly 31.01 acres and my house is on the property. My land has a 50' wide 2.01 acre power line right-of-way on it. Of the 31.01 acres, I have to exclude 2 acres for my house site and most likely the 2.01 acres under the power line right-of-way. Of the remaining 27.0 acres, there are 4 acres of non-productive Site IV land and a 1-acre clearing. Two acres of the remaining 22.0 Site I-III forested acres are mapped vernal pool. Can I enroll my parcel in UVA and not harvest the vernal pool areas?

Linder Powers

Dear Linder,

*If power lines are greater than 2 acres **and** have a right-of-way wider than 40 feet, they must be excluded from the program (a possible exception could be if the power company let you raise an agricultural crop under the lines). You would have to exclude the 2 acres for your home and likely the 2.01 acres under the power line. This would then leave you with 27.0 eligible acres, but now we need to look at your acreage breakdown.*

With 27.0 acres of potentially eligible land, you would first subtract 4 acres of non-productive Site IV land. Next, subtract the one acre of open land which is within 20% of the total enrolled open land and Site I-III forest lands. This leaves 22.0 acres that are eligible that we will use to calculate the amount of land that could be enrolled as ESTA. Since 20% of 22.0 equals 4.4, it would seem that you could enroll 4.4 acres in the ESTA category. However, this would reduce the acres managed for timber below the 20-acre threshold which would make a portion of the desired enrollment ineligible. Luckily, in your case you have 2 acres of vernal pools that you wish to enroll as an ESTA leaving you with 20.0 acres of forest land to be managed for long-term production of forest products.

You would have the option to not enroll the 2 acres as an ESTA and manage it for timber but this would not be the best ecological option. Thank you for wanting to figure this out so your vernal pool resource can be enrolled.

Rev. 3/12/10

**RULES FOR IMPLEMENTING USE VALUE APPRAISAL
OF AGRICULTURAL AND FOREST LAND IN VERMONT**

These rules are prepared pursuant to the authority vested in the Current Use Advisory Board under 32 V.S.A., Chapter 124, section 1.

Editor's Note: These Rules were promulgated in 1985. While they are still the most current Rules, please be advised that many of these sections have been superseded by Statute changes that will take precedence. Contact the Division of Property Valuation and Review for any questions concerning these changes.

PURPOSE

The purpose of the use value appraisal law is to encourage and assist in the maintenance of Vermont's productive agricultural and forest land; to encourage and assist in their conservation and preservation for future productive use and for the protection of natural ecological systems; to prevent the accelerated conversion of these lands to more intensive use by the pressure of property taxation at values incompatible with the productive capacity of the land; to achieve more equitable taxation of undeveloped lands; to encourage and assist in the preservation and enhancement of Vermont's scenic natural resources; and to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interest of the public health, safety, and welfare.

OVERVIEW

An overview of the procedures by which the statute implements these purposes is as follows. For local property tax purposes, eligible farm and forest land will be appraised by local assessing officials at its use value according to criteria and rules established by the Current Use Advisory Board. The state will reimburse the town for lost property tax revenues resulting from use value appraisals. Such reimbursement is limited to and is dependent upon funds available for this purpose. If land which has been appraised at use value is withdrawn by the owner or determined to be ineligible, it will thereafter be appraised at fair market value. If land which has been appraised at use value is developed, the owner is liable for a land use change tax payable to the State of Vermont, unless the State is unable to reimburse the town for 100% of lost property tax revenues, in which case the owner may withdraw from the program without liability. The land use change tax is calculated as 10% of the fair market value of the developed land as of the time it ceased being appraised at use value.

Rule 1. Definitions

- (1) "Agricultural land" means any land, exclusive of housesite(s), which meets any one of the following conditions:
 - a) It is at least 25 acres, owned by a farmer, and part of the overall farm unit.
 - b) It is at least 25 acres and used by a farmer as part of this farming operation under a written lease for at least three years.
 - c) It has produced an annual gross income from the sale of farm crops in one of two, or three of five immediately preceding calendar years of at least \$2,000 for parcels of up to 25 acres, and \$75 per acre for each acre over 25, with the total income required not to exceed \$5,000. Exceptions to these income requirements may be made in cases of orchard land planted to fruit producing trees which are not yet of bearing age. Land less than 25 acres in size can qualify as agricultural land if it meets the requirements of this paragraph.

- d) Is at least 25 contiguous acres and in active use to do one or a combination of the following: grow and annually harvest hay or cultivated crops; pasture at least one animal unit per three acres (an animal unit is defined as one horse, one cow, one mule, five goats, or five sheep); cultivate and harvest Christmas trees; cultivate trees to produce an annual crop of edible fruit; or produce an annual maple product.
- (2) “Annual conformance report” is the report which must be signed by the owner and approved by the State Department of Forests, Parks and Recreation to show that the forest management plan is being complied with by the owner.
- (3) “Assessing officials” means the listers or other assessing authority of the municipality or the State of Vermont*.”
- (4) “Board” means the Current Use Advisory Board.
- (5) “Changed land” means that portion of the land which is developed as defined in Rule1(8). If development is a subdivision, “changed land” means only those resulting parcels containing less than 25 acres. If the development is a single family dwelling on land appraised at use value, the “changed land” shall be two acres. If any other type of development occurs on land appraised at use value, the Director of the Division of Property Valuation and Review shall determine the size of the “changed land”.
- If land is developed after it has been withdrawn from or is no longer eligible for use value appraisal, the “changed land” shall be, as a minimum, that amount of land needed to meet town or state requirements for the development in question. If there are no state or town requirements which apply, the “changed land” shall be determined by the Director of Property Valuation and Review, unless the development is a single family dwelling, in which case the “changed land” shall be two acres.
- (6) “Commissioner” means the Commissioner of the Department of Taxes*.
- (7) “Common level of Appraisal” means the ratio of the total appraised value of all taxable property in the town to the total fair market value of such property.
- (8) “Development” means the construction of any buildings, road or other structure, or the commencement of any commercial mining, excavation, or landfill activity. “Development” also means the subdivision of a parcel of land into two or more parcels, regardless of whether a change of use actually occurs, where one or more of the resulting parcels contains less than 25 acres. “Development” also means the cutting of timber in a manner contrary to the required forest management plan, or contrary to the minimum acceptable standards for forest management. The term “development” shall not include construction, reconstruction, structural alteration, relocation or enlargement of any building, road, or structure for farming, logging, or forestry purposes, but shall include the subsequent commencement of a use of that building, road, or structure for other than farming, logging, or forestry purposes.
- (9) “Director” means the Director of the Division of Property Valuation and Review.
- (10) “Farm Unit” means land, owned by the farmer, which is 25 acres or more in size, not including housesite(s) and land used for purposes other than farming or forestry.

* Statutory definition

- (11) "Farmer" means any individual, partnership, or corporation owning agricultural land who earns at least one-half of his annual gross income from the business of farming as farming is defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1954.
- (12) "Forest Management Plan" is a plan, approved by the Department of Forests, Parks and Recreation, which provides for continued forest crop production on the eligible land for the next succeeding ten years. Except as specifically provided in Rule 2(b) for a farm unit, it shall be reinstated each year thereafter and filed with the clerk of the municipality in such a manner and in such form as is prescribed by the Department of Forests, Parks and Recreation.
- (13) "Housesite" means the two acres of land surrounding any house, mobile home, or dwelling*.
- (14) "Land use change tax" means the tax due when and if land which is, or has been appraised at use value is developed. The amount of the tax is 10% of the fair market value of the changed land at the time it was withdrawn from or was no longer eligible for use value appraisal. The determination of the fair market value of the changed land shall be made by the Director.
- (15) "Managed forest land" means any land which is at least 25 contiguous acres in size, exclusive of housesite(s), which is under a recorded forest management plan for the purpose of harvesting repeated forest crops in accordance with minimum acceptable standards for forest management. Land which is not capable of growing 20 cubic feet per acre per year plus open land not to be restocked within two years under the provisions of a forest management plan cannot exceed 20% of the total eligible forest land appraised at use value.
- (16) "Minimum acceptable standards for forest management" refers to certain standards established by the commissioner of the Department of Forests, Parks and Recreation*.
- (17) "Owner" means the person who is the owner of record of any land*.
- (18) "Parcel" means all contiguous land in the same ownership regardless of the number of deeds.
- (19) "Person" means any individual, firm, corporation, partnership, or other form of organization or group of individuals*.
- (20) "Use value appraisal" means the price per acre which the land would command if it were required to remain henceforth in agriculture or forest use, as determined by the Current Use Advisory Board.

* Statutory definition

Rule 2. Eligibility Requirements

- A) Managed forest land is eligible for use value appraisal if:
1. It is subject to a forest management plan to provide for continued forest crop production according to minimum acceptable standards for forest management. The plan must always cover at least the next ten years. It must be approved by the Department of Forests, Parks and Recreation and filed with the town clerk; and
 2. An annual report of conformance with the plan, signed by the owner and approved by the Department of Forests, Parks and Recreation and has been filed with the town clerk by March 1 of each year; and
 3. An adverse inspection report has not been filed with the town clerk. The adverse inspection report would be filed by the Department of Forests, Parks and Recreation, if, during inspection which is required to occur at least once every five years, it was determined that the management of the tract was contrary to the plan or to the standards.

Discussion: The law specifies that the forest management plan must be complied with by the owner. The Board recognizes that it may be difficult to follow the schedule in the plan. An owner who is not able to perform the management activities prescribed for a given year due to unforeseen circumstances beyond his control, such as market conditions, unavailability of loggers, etc., should stipulate such in the annual conformance report and approval by the Department of Forests, Parks and Recreation may still be possible.

If an owner neglects to perform the management activities prescribed by the plan, and fails to receive approval by the Department of Forests, Parks and Recreation, the land will become ineligible for use value appraisal, and will then be appraised at fair market value. No land use change tax would be due unless and until the parcel is developed. However, if an owner cuts in a manner contrary to the management plan or contrary to the minimum acceptable standards for forest management, that portion of the land would be considered developed, and subject to the land use change tax, and the entire parcel would be ineligible for use value appraisal for at least five years.

- B) Agricultural land is eligible for use value appraisal. Forest land which is part of a farm unit is eligible as agricultural land, but it shall be appraised according to the correct forest land site class categories. Sugarbush land may be considered either forest land or agricultural land for eligibility purposes, but it shall be appraised according to the correct forest land site categories. If the forest land included in the farm unit is less than 25 acres, it shall be eligible for use value appraisal without a management plan.

Discussion: If the applicant is a farmer, the entire farm unit is eligible for use value appraisal. A farmer would be able to enter up to 25 acres of forest land into use value appraisal without a forest management plan. However, in filling out the application form, the forest land should be placed in the appropriate forest categories so that the correct forest use values can be determined.

- C) A tract of qualifying land shall be considered contiguous for the purpose of determining eligibility for use value appraisal even though divided by a right-of-way, highway, or town line.
- D) Housesite(s) and buildings and any land not appraised at use value shall be appraised at fair market value.
- E) Land use in connection with any structure or improvement for a commercial enterprise not directly related to the forestry or farming management of the parcel appraised at use value, and land used in connection with the removal of soil, gravel, stone, or other minerals for commercial purposes, shall not be eligible for use value appraisal.
- F) Land can be appraised at use value as long as the eligibility requirements are met even though such land is transferred or otherwise conveyed.
- G) If a parcel has been removed from use value appraisal but has not been developed and no adverse inspection report has been filed, a new application may be considered by the next filing date.

If a parcel has been removed from use value appraisal due to an adverse inspection report, a new application will not be considered for five years. At that time the application and management plan will only be approved if a conformance report has been filed certifying that appropriate measures have been taken to bring the parcel into compliance with the standards.

Rule 3. Application Procedure

- A) **Application date** – the owner of land which is eligible for use value appraisal who wishes to qualify that land must apply for use value appraisal to the assessing officials of the town on which the land is located on or before March 1st of the tax year for which the application is made, on forms available at the town clerk's offices. The owner bears the burden of proof as to qualification for current use appraisal and shall furnish such documents as are requested by the assessing officials. A separate application must be filed for each qualifying parcel.
- B) **Maps** – Initial application for use value appraisal must be accompanied by a map (8½" x 11" or folded to that size) of the parcel, adequately identified and oriented to establish its location and sufficiently accurate to permit estimation of acreages. The map shall also show the boundaries and acreage of the entire parcel, and of the portion to be appraised at use value, the map shall show the boundaries and acreage of land falling within various forest site classes and/or agricultural productivity or use classes for which the owner is seeking qualification.
- C) **Notification of acceptance or rejection by assessing officials** – The assessing officials shall notify the owner, no later than the date the abstract of the individual lists is lodged in the town clerk's office, of their decision on eligibility of the parcel of land for use value appraisal. Notification shall be in person or by mailing and obtaining a certificate of mailing. The notification shall contain the preceding grand list appraisal, the new grand list appraisal, and the use value appraisal.

- D) **Notification of acceptance by owner** -- If the application is approved by the assessing officials, the owner, to qualify the property for use value appraisal, must sign the application form and return it to the assessing officials within 14 days of the date of mailing of the application.

Discussion: It is intended that an owner will receive notification of the parcel's new grand list appraisal and its new use value appraisal so that the owner will be able to compare the two appraisal values before deciding to enter the program.

- E) **Notice of use value appraisal to be recorded in the land records** – If land is appraised at use value and that value is accepted by the owner, copies of the completed application form shall be filed as follows: one copy shall be retained by the owner, one copy shall be sent to the Director, and one copy shall be sent to the clerk of the municipality to be recorded in the land records. The copy recorded in the land records shall become a permanent part of the deed record for the eligible parcel and shall constitute a lien to secure payment of the land use change tax to the State of Vermont upon development of the parcel. The lien shall be discharged of record upon payment of the land use change tax. A partial discharge of the lien shall be recorded upon partial payment of the tax (for example, if only a portion of land appraised at use value is developed). All costs of recording shall be borne by the owner.

Rule 4. Withdrawal from Use Value Appraisal

- A) The owner may withdraw land from use value appraisal at any time. Upon withdrawing land from use value appraisal, the owner must request the Director to determine the fair market value of such land. The fair market value of the land shall be determined as of the date the land is withdrawn from use value appraisal.

This value, once determined, shall be the base on which the 10 percent land use change tax shall be calculated when and if the withdrawn land is developed. Once land has been withdrawn from use value appraisal, it shall, for all subsequent tax years, be appraised at its fair market value.

Rule 5. Use Values

The Board shall establish the use values and the criteria and rules necessary to administer the use value appraisals. The Board shall hold a public hearing annually in September to review the criteria, rules, and values for that year. If there are any changes from the preceding year, the Board shall notify the Director by February 15, and the Director shall then distribute the changes to all municipalities.

Rule 6. Land Use Change Tax

Land which has been appraised at use value shall be subject to a land use change tax upon development. The amount of the tax shall be ten percent of the fair market value of the changed land at the time it was withdrawn from, or became ineligible for, use value appraisal. If and when the land is developed, the tax shall be due the next April 1. In the event that the changed land is a portion of a larger parcel, of which the fair market value was determined at the time the parcel was removed from use value appraisal, the land use change tax shall be based on the contributory value of the changed portion only. Contributory values of portions shall not exceed the total fair market value established when the parcel was removed from use value appraisal. The contributory value shall be established by the Director at the time of development.

Discussion: The rules do not preclude a farmer from building a house for someone who is employed a minimum of forty hours a week on the farm. As long as the occupant is employed on the farm, the two acre housesite would be appraised at fair market value, but the land use change tax would not be due. If or when the occupant is not employed on the farm, then the land use change tax would be due on the two-acre housesite.

The following examples of development and the resulting land use change tax will be used to illustrate the intent of Rule 6:

- (1) An owner has 180 acres appraised at use value. He builds a house on the land, and the minimum town zoning is 5 acres. The land use change tax would be based only on the value of the 2-acre housesite, without regard to town zoning, if the remaining 178 acres are appraised at use value.
- (2) An owner has 180 acres appraised at use value. The land is then withdrawn or is no longer eligible for use value appraisal. The Director determines the fair market value of the 180 acres as of the date it was withdrawn or ceased receiving use value appraisal. The owner later builds a house on the property and the minimum zoning in the town is 5 acres. The land use change tax would be based on the fair market value of the 5 acres. The Director would determine the fair market value of the 5 acres as of the date the 180 acre parcel was withdrawn or ceased receiving use value appraisal. The fair market value of the 5 acres, as established, will constitute the contributory value of the 5 acres to the fair market value of the 180 acres.
- (3) An owner has 30 acres appraised at use value. He then sells 10 acres. The land use change tax would be due on the entire 30 acres as the subdivision has resulted in two parcels which are both less than 25 acres.
- (4) An owner has 30 acres appraised at use value. He withdraws the land from or is no longer eligible for use value appraisal and then builds a house. The minimum town zoning is 10 acres. The land use change tax would be due on the 10 acres. It would not be due on the entire 30 acres as in (3) above because no subdivision has occurred.
- (5) An owner has 40 acres appraised at use value. He then withdraws the land from or is no longer eligible for use value appraisal and then sells 10 acres. The land use change tax would be on the 10 acres as the parcel developed is less than 25 acres. The owner would not pay a penalty on the resulting 30 acre parcel as it is more than 25 acres in size.

Rule 7. Appeals

- A) If the assessing officials deny in whole or in part any application for classification as agricultural land or managed forest land, or grant a different classification than that applied for, or fix an erroneous use value appraisal for eligible land, or determine that previously classified lands are no longer eligible or that lands have undergone a change in use, the aggrieved owner may appeal the decision in accordance with the provisions set forth in Chapter 131 of Title 32, V.S.A. Said appeal shall be heard in the same manner and under the same procedures as other appeals relating to real property appraisals and taxation.
- B) The Director may review all applications approved by the assessing officials to determine if the parcel is eligible for use value appraisal, if the use values initially set by the assessing officials are below the use value as established by the Board, or if the fair market value is above the fair market value at the common level of appraisal in the town. The Director may declare the parcel to be ineligible, or he may substitute his estimate of the use value appraisal or the fair market value for that of the assessing officials. The assessing officials and the owner shall be notified by registered or certified mail, return receipt requested, of any such changes no later than 30 days from the date of notification by the assessing officials to the Director. Any owner or any assessing official who is aggrieved by the decision of the Director may appeal the decision in the same manner and under the same procedures as an appeal from a decision of a board of civil authority, as set forth in Subchapter 2 of Chapter 131, Title 32, V.S.A.
- C) Whenever a municipal legislative body denies a request for an exemption from the terms of the definition of a "farmer" as provided in the law, the aggrieved person may appeal the decision in accordance with the provisions set forth in Chapter 131 of Title 32, V.S.A.

USE VALUE APPRAISAL PROGRAM MYTHS VS. FACTS

- Myth 1. Out of state residents benefit the most from the program.**
Fact: Vermont residents owned 76 percent of the land enrolled in 2006.
- Myth 2. Speculators buy the land; use the program to lower their costs for owning the land, and cash in after 10 years at the 10% rate.**
Fact: Only a small portion of the land in current use is removed for development. In 2006, the land use change tax was paid on 4,497 acres or about 2/10th of one percent of the land enrolled. *Anecdotally, the majority of this land is removed for lifestyle reason, sold to children, children going to college, retirement, etc.*
- Myth 3. Wealthy landowners “milk” the program.**
Fact: Testimony at the agricultural hearing for the current use task force in Bristol indicated that many farmer’s operations are dependent on leased land that would not be available at an affordable rate if it were not for the program. It takes approximately 80-100 years to grow a valuable sawtimber tree. It is estimated that 75% of Vermont Farms are enrolled in Current Use, and 75% of the forest parcels over 500 acres are enrolled.
Note: The UVA program reduced property taxes on dairy farms from 9.4 million to .9 million in 2005, effectively increasing net earnings from \$10 million to \$18 million. In 2006 the earnings were negative at a loss of 19.7 million, and would have been a loss of 28 million without the current use program.
- Myth 4. The more land in a town that is enrolled, the heavier the tax burden on other local taxpayers.**
Fact: Use value taxation is structured so that towns are held harmless for the cost of the program. The tax burden is spread across all taxpayers in the state of Vermont, not town by town.
- Myth 5. The penalty for withdrawal is too harsh.**
Fact: When enrolling the land, people tend to see the penalty to be worse than it is likely to be. Once people are enrolled and confronted with an opportunity to subdivide, the penalty is known and is not a deterrent to develop. On smaller parcels where subdividing and maintaining eligibility is not an option, the penalty would exceed savings within the first ten years, and may be a strong enough deterrent to enrollment of these smaller parcels.
Note: The program was never designed to prevent development, but to provide incentives to keep productive farm and forest land in active use.

Myth 6. Enrolling in current use gives too much government authority over management decisions.

Fact: The forest management plan is developed by a landowner together with their forester. Sound forest management ensures that the forest can sustainably provide a product over time. The plan may be amended at any time when objectives change. Communication between the landowner, the forester, and the County Forester is key to getting the plan you need and want.

Myth 7. Cost of a management plan is prohibitive.

Fact: In most cases the cost of the plan is paid for in the savings of just one years' taxes under current use. This will vary some on the location of the parcel. Where assessments and tax rates are low, the savings may not be recaptured as soon. Sound forest management will also yield higher value wood products in a sustained manner.

Myth 8. Land enrolled in Current Use cannot be posted.

Fact: The right to post or not remains with the landowner. The program is designed to tax land at its current use as it relates to farming and forestry. It is not a taking of land rights.

Note: The Forest management community generally advises their clients on the importance of both cultural traditions and the need to manage the overpopulated deer herd. Most landowners post their land but give permission to hunt, sometimes to a limited number of known individuals.

Myth 9. Landowners who sell or donate their development rights and then enroll in the program are double-dipping.

Fact: Putting a conservation easement on a parcel prevents the land from being developed. Enrolling in current use requires that the land be used as a farm or under forest management. The easement changes the fair market value, the program requires land to be taxed at its use value.

**GUIDELINES FOR TIMBER HARVEST AND EQUIPMENT OPERATION
ON MUNICIPAL PARCELS HOUSING PUBLIC DRINKING WATER
SUPPLIES IN USE VALUE APPRAISAL**

The recommendations in this document regarding municipalities' enrollment in Vermont's Use Value Appraisal (UVA) program were developed through a collaborative effort of interdepartmental meetings. Input was provided by members of the Department of Forests, Parks and Recreation (FPR), the Water Resources Division of the Department of Environmental Conservation (DEC), and the Division of Property Valuation & Review (PV&R). The following recommendations apply to municipally-owned properties enrolled in UVA, however the principles of water quality protection may be applied to any property where these conditions exist.

Provided there are no deed restrictions limiting management around wells or springs, the municipality DOES NOT need to exclude any area surrounding these features. In order to enroll in UVA, however, the municipality will have to actively manage all enrolled area.

Active management near public drinking water sources must adhere to very strict standards of operation when management activities are occurring. These will often include doing any logging near these features in winter under frozen conditions and/or closely monitoring any mowing equipment during activities in summer months to ensure no leaking of petroleum products into surface or groundwater.

There shall be no parking of vehicles and no maintenance of machinery within the Zone 1 protection area for a public drinking water source. The distance the Zone 1 area extends from the water source may vary from site to site, but is often 200 foot radius surrounding the water source.

Any water monitoring building with office space will be treated as a normal enrollment and will require an appropriate exclusion from UVA around that building. The UVA exclusion would also apply to a parking lot.

While working with heavy machinery within Zone 1, it is recommended that the operator have a spill response kit on hand to deal with potential leaks or spills of hazardous materials that may affect the water source. Additionally, the machine operator should have contact information for the DEC Waste Management Division and the appropriate water system operator contact for that water system when operating on that site.

7/31/09

ELIGIBILITY CRITERIA AND MANAGEMENT PLAN REQUIREMENTS FOR CONSERVATION LANDS TO BE ENROLLED IN THE USE VALUE APPRAISAL PROGRAM

Eligibility:

In 1997, the General assembly amended the Use Value Appraisal Program to allow any land (exclusive of any house site) owned by some 501(c)(3) organizations to be eligible for enrollment with out having to manage for wood products.

Applicant organizations need to demonstrate that they are a “qualified organization”⁴ by submitting Vermont Tax Forms #6301 and #6306.05 and all required documentation to the Vermont Department of Taxes, Division of Property Valuation and Review and also demonstrate that they have held that status for at least five years. They must also submit documentation that land protection is a major goal of their organization.

Once found eligible, the “qualifying organization” must submit a Conservation Management Plan and three (3) copies of a Conservation Management Map to the Director of Forests for approval by the Vermont Department of Forests, Parks and Recreation.

Conservation Management Plan Requirements and Standards:

The property must be managed according to a Conservation Management Plan approved by the Department of Forests, Parks and Recreation. Updated conservation management plans are due by April 1, 10 years from the first year of enrollment. (Example: Application plan date = fall of 1999. First year of enrollment is 2000).

The Conservation Management Plan should be based upon resource inventories, surveys, and assessments to support the management goals and activities. The plan should include the following:

- Who conducted the inventory and when
- How the inventory was done (methodology)
- All ecological and historical features of the property and current conditions of the features.

⁴ “Qualified Organization” is: (A) an organization qualifying under section 501 (c)(3) of the internal revenue Service Code of 1986, as amended, which is not a private foundation as defined in section 509 (a) of the Code, and which has been certified by the commissioner of taxes as being principally engaged in the preservation of undeveloped land for the purposes expressed in section 6031 of this title. (B) an organization qualifying under section 501 (c)(2) of the Internal Revenue Code of 1986, as amended, provided such organization is controlled exclusively by an organization or organizations described in subdivision (2) (A) of this section.

A) *Plan information for the entire parcel:*

- Applicant organization and address
- Contact Person name and address
- Name and location of property
- Acreage and towns in which property is owned
- Orthophoto Number shall be listed along with series if used in preparation of either the map or conservation management plan
- Grand List Description shall be included as it appears in the application form

B) *The Conservation Management Plan shall include the following:*

- Management data and descriptions of the resources to be protected or conserved
- Management Schedule (if activities are planned)
- Conservation Management Map

C) *Attributes that should be addressed in the Conservation Management Plan (if present):*

- 1) Agricultural/Open Land – Provide description of the type of activity and delineate location on parcel map.
 - Hayland
 - Cropland
 - Pastureland
 - Christmas Tree production
 - Maple sugaring – Must have management data and stand descriptions for all forest stands to be managed for maple sugar production which meets FPR standards for UVA forest management plans.
- 2) Forest Land
 - Managed – Must have management data and stand descriptions for all forest stands to be managed for timber production, a management schedule and meet minimum FPR standards for UVA forest management plans and stands delineated on parcel map.
 - Unmanaged – Provide forest stand descriptions and delineate on parcel map of all forest stands not necessarily managed for timber.
- 3) Significant Wildlife Habitat – Provide descriptions of the types of habitats and delineate on parcel map of those habitats if considered being of regional or of statewide significance.
 - Forested
 - Non-forested (wetlands, open land, site IV land)

- 4) Areas with Special Ecological Values – Fragile areas and rare and irreplaceable natural areas managed under protective/conservation management strategy: requires data that meets minimum standards for forest management plans under ESTAs and should be delineated on parcel map.
 - Natural Communities of Statewide significance
 - Rare, Threatened and Endangered Species
 - Riparian Areas
 - Vernal Pools with amphibian breeding habitat
 - Forested Wetlands
 - Old Forests
- 5) Areas with significant historical value – Must be substantiated and delineated on parcel map.
- 6) Outstanding resource waters – Must be substantiated and delineated on parcel map.
- 7) Public water supply protection areas – Must be substantiated and delineated on parcel map.
- 8) Access to public waters – Must be substantiated and delineated on parcel map.

D) *Management Schedule:* A ten-year work schedule will be submitted with the management plan and will be updated every ten years. The work schedule should include all activities planned to protect/manage attributes found on parcel. These include: research activities, invasive species control, trail, road or parking area construction, erosion containment, ecological restoration measures, and vegetation management for wildlife habitat. Public access and management issues including the types of public activities that will be allowed on the parcel and when, or if public access will be restricted, why and how. The ten-year work schedule should also include steps for monitoring the condition of the ecological and historical resources.

If forest land or maple sugaring areas are to be managed, the work schedule should include all prescribed commercial harvesting cuttings, non-commercial treatments and any other treatments necessary to comply with the FPR standards for UVA forest management plans. All supportive data derived from inventory such as stand diagnosis and prescription forms and basal area computation sheets can be attached to the summary sheet for further documentation. Give a single year date for each treatment. Policy allows \pm three years on single year dates to allow for issues such as changing markets, weather conditions or insect defoliations.

F) *Management Map:* The following standards apply to Conservation Management Maps:

- 1) The map must be orthophoto based. Four Vermont Coordinate system coordinates must be indicated on the map. Digital data for creating your own maps are available through Vermont Center for Geographic Information (VCGI) (www.vcgi.org). For a list of UVA map preparers, contact your County Forester. Maps of parcels larger than 1000 acres or appearing on more than four orthophotos are exempt from the 1:5,000 map scale providing that the alternative scale used is not less than 1:20,000, is consistent with available aerial photography scales and that excluded areas (with the exception of power lines) in parcels mapped at alternate scales are mapped at 1: 5,000 as an additional inset.

- 2) The map must include the following:
 - owner's name
 - town in which the parcel is located
 - name of draftsman
 - acreage of parcel
 - orthophoto number and series year
 - four Vermont coordinate system coordinates (NAD 83 preferred)
 - north arrow
 - scale of 1:5,000 (unless exempt)
 - locus map to indicate parcel's location
 - lands greater than 1 mile access distance
 - SPAN
 - date of preparation or revision
- 3) The map must show the boundaries of the entire parcel, the boundaries of the portion of the parcel to be included in the program, and the boundaries of the portion of the parcel to be excluded from the program. These areas must be clearly labeled so the acreage of each area can be listed in the chart. The map must show the location of all buildings and must show the agricultural and open land to be enrolled.
- 4) The map shall include significant physical features such as roads, primary internal trails, streams, ponds, wetlands and power lines, cultural resources if present. For landlocked parcels, established rights-of-way and/or preferred access routes shall be shown.
- 5) All forest stands (including significant wildlife habitats, special places and sensitive sites, ESTAs, miscellaneous treatment areas, open and non-productive lands) that have special treatment in the written plan must be delineated by a number that corresponds to a description in the Conservation Management Plan.
- 6) Excluded areas must also be shown on the map as actual acres and cannot be prorated.

**USE VALUE APPRAISAL PROGRAM STANDARDS FOR
LANDOWNERS WITH >5,000 CONTIGUOUS ACRES**

The Use Value Appraisal Large Landowner Alternative Forest Management Plan Format is available for those parcels greater than 5,000 acres employing stratified random sampling for forest management planning. This planning format requires that eligible landowners submit a “10-year concept” plan to the Department of Forests, Parks & Recreation which would include the following components:

1. Map to standards with stands delineated and stand numbers assigned (as with all UVA plans)
2. For each broad forest cover type described from the stratified random sample:
 - a. Forest Cover Type description
 - b. Corresponding UVA Stand Cover Type
 - c. Acreage
 - d. Management recommendations including; silvicultural prescriptions to be employed and a description of stand conditions for which each prescription will be utilized, allowable harvest schematic by area and/or volume control, and current and future age class distribution.

All individual stands are considered to have “no activity” under this conceptual plan. **When a harvest or other activity is planned, the landowner will submit an amendment for approval. Approval must be received prior to commencement of harvest activities.**

The amendment document will include stand specific information from a pre-sale cruise that meets all of the *minimum standards for forest management* as described in the UVA Program Manual effective 4/1/10. This includes copies of maps at appropriate scale with stands clearly delineated.

Plan amendments will be accepted for review twice a year: For fall/winter harvests by August 1, for summer harvests by April 1.

Harvesting and other activities that take place without the signed amendment from the County Forester will be considered in nonconformance with the filed UVA plan.

The schedule and requirements for the plan Conformance Inspection Reports (CIR’s) any plan updates, other amendments or reporting changes are not affected by this procedure.

Signatures:

I certify that this signature page constitutes an addendum to my forest management plan. By signing below I have elected to utilize the alternative UVA planning format and understand and agree to the above requirements for continued eligibility in UVA.

Landowner Name: _____

Signature: _____

_____ Date

Approved: _____
Forester, VT Dept. Forest, Parks & Recreation

_____ Date

**FISH & WILDLIFE DEPARTMENT STANDARDS FOR IDENTIFYING,
MAPPING, AND DOCUMENTING SIGNIFICANT NATURAL
COMMUNITIES, VERNAL POOLS, AND RARE PLANT AND ANIMAL
SPECIES FOR USE VALUE APPRAISAL (UVA) ENROLLMENT AS
ECOLOGICALLY SIGNIFICANT TREATMENT AREAS (ESTAS)**

The following information should be provided to Vermont Fish & Wildlife Department's Nongame and Natural Heritage Program (NNHP) by the landowner or their consultant. NNHP staff will respond to the landowner/consultant and to the County Forester with a form verifying (or questioning) the presence of the natural community, vernal pool, or rare species and providing management recommendations (see Appendix S6). Survey forms for natural communities, rare plants, rare animals, and vernal pools are available here:

http://www.vtfishandwildlife.com/wildlife_nongame.cfm

Natural Communities – information to be submitted to Nongame and Natural Heritage Program in FWD for each natural community to be enrolled as an ESTA (See Appendix S1 – Natural Community Survey Form). Eric Sorenson (241-3714), 103 South Main Street, 10 South, Waterbury, VT 05671-0501; eric.sorenson@state.vt.us

- Location map clearly showing the location of the UVA property involved.
- Orthophoto base map or GIS shapefile accurately identifying the boundary of the significant natural community.
- Natural Community Survey Form (April 2009). This includes information on landowner, surveyor, physical aspects of the site, a description of the natural community, natural community ranking, and proposed management of the natural community to be included in the UVA plan. Form available.
- Rectangular plot to document natural community. 20m x 20m for forested communities. Location of plot identified on orthophoto or by GPS. Standard plot form for recording physical and biological data. Plots are required for natural communities that are not currently identified and mapped by NNHP – they are not required for those sites already mapped by NNHP (See Appendix D5 – Vermont Quantitative Community Characterization Form).

Vernal Pools – information to be submitted to Nongame and Natural Heritage Program in FWD for each vernal pool to be enrolled as an ESTA (See Appendix S2 – Vernal Pool Survey Form). Mark Ferguson (241-3667); 103 South Main Street, 10 South, Waterbury, VT 05671-0501; mark.ferguson@state.vt.us

- Location map clearly showing the location of the UVA property involved.
- Orthophoto base map or GIS shapefile accurately identifying the location of the vernal pool and the location of surrounding forest with management proposed to protect the pool.
- Vernal Pool Survey Form (April 2009). This includes information on landowner, surveyor, physical and hydrologic aspects of the pool, a description of the vernal pool, documentation of amphibian breeding, pool ranking, and proposed management of the vernal pool and surrounding forest to be included in the UVA plan.
- Photos of the vernal pool and egg masses with calendar dates indicated.
- Amphibian breeding habitat will need to be documented when breeding adults or egg masses are present (typically April-May).

Rare Plant or Animal Species – information to be submitted to Nongame and Natural Heritage Program in FWD for each rare species and its habitat to be enrolled as an ESTA (See Appendix S3 – Rare Plant Form and Appendix S4 – Rare Animal Form). Plants: Bob Popp (476-0127); 5 Perry Street, Suite 40, Barre, VT 05641-4266; bob.popp@state.vt.us. Animals: Mark Ferguson (241-3667)

- Location map clearly showing the location of the UVA property involved.
- Orthophoto base map or GIS shapefile accurately identifying the boundary of the rare species population on the property (for small populations, these may be mapped as points). This map should also identify the area where special management is proposed to protect the species and its habitat.
- Rare Plant or Rare Animal Survey Form (April 2009). This includes information on landowner, surveyor, physical aspects of the site, a description of the population's health and vigor, ranking, and description of the proposed management to protect the rare species that is to be included in the UVA plan.
- Photo of rare plant (and animal if possible).
- Specimens of rare plants may be required for some species, but should not be collected for Threatened or Endangered species without prior consultation with Bob Popp.

VERMONT NATURAL COMMUNITY SURVEY FORM

**Nongame and Natural Heritage Program
Vermont Fish & Wildlife Department**

rev. Apr. 2009

Survey Site: _____ Is this an update? EO# (if known): _____

Community Type: _____
(For vernal pools, please use the Vernal Pool Survey Form on our website)

Community Variant Name (if applicable): _____

Association Name (NVC type) (office): _____

Surveyor(s): _____
Mailing address (phone, email): _____

Survey Date(s): _____ Town: _____ County: _____

Unusual data sensitivity issues? If so, explain: _____

LANDOWNER(S) / CONTACT(S) (Name, Telephone, Address, Email—if not in a Site Summary Form) _____ Permission?

GENERAL DESCRIPTION of SITE

Describe *Site* and its range and variability (give a word picture of natural and man-made features, including: topography, exposure, elevation, community types, geologic substrata, woody debris abundance, evidence of disturbance, exotics, etc.):

NATURAL COMMUNITY INFORMATION

Describe *Natural Community* occurrence (include canopy cover, dominant species by stratum, soils, physical environment, & evidence of disturbance, woody debris abundance):

Aspect: _____ Slope (degrees): _____ Elevation (with units): minimum _____ maximum _____

Bedrock geologic type (Doll et al. 1961 or more recent):

Soil type or description (NRCS):

COMMUNITY OCCURRENCE RANKING: a range of ranks may be used (e.g. AB)

Using **VT NNHP ranking specifications** (if available)*: OR Using **Generic ranking specifications** (provided below):

	Rank:	Comments:
Current Condition:		
Landscape Context:		
Size:		Community size (acres) and how determined:
Overall Rank:		

* Available for some natural communities at www.vtfishandwildlife.com/wildlife_nongame.cfm. Use to fill in the grid above.

Generic ranking specifications:

Use the following guidelines to fill in the grid above if VT NNHP Natural Community ranking specifications are unavailable

Current Condition:

- A: mature example of the community type (forests with trees generally >150 years old); natural processes intact; no exotics**
- B: some minor alteration of vegetation structure and composition, such as by selective logging; minor alterations in ecological processes; exotics species present in low abundance**
- C: significant alteration of vegetation structure and composition, such as by heavy logging; alteration of ecological processes are significant, but community recovery/restoration is likely; exotic species are abundant and control will take significant effort**
- D: ecological processes significantly altered to the point where vegetation composition and structure are very different from A-ranked condition and restoration/recovery is unlikely; exotic species are abundant or control will be difficult**

Landscape Context:

- A: highly connected; area around EO (>1,000acres) is largely intact natural vegetation, with species interactions and natural processes occurring across communities; surrounding matrix forest meets at least B specifications for Condition.**
- B: moderately connected; area around EO (>1,000acres) is moderately intact natural vegetation, with species interactions and some natural processes occurring across many communities, although temporary disturbances such as logging have reduced condition of the landscape; surrounding matrix forest meets at least C specifications for Condition**
- C: moderately fragmented; area around EO is largely a combination of cultural and natural vegetation with barriers to species interactions and natural processes across communities; surrounding land is a mix of fragmented forest, agriculture, and rural development**
- D: highly fragmented; area around EO is entirely, or almost entirely, surrounded by agriculture or urban development**

Size:

No Generic ranking applicable. Please provide size of community in grid above.

Overall Rank (based on best judgment):

- A:** excellent estimated viability
- B:** good estimated viability
- C:** fair estimated viability
- D:** poor estimated viability

MANAGEMENT/PROTECTION RECOMMENDATIONS for NATURAL COMMUNITY

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ADDITIONAL INFORMATION

- Plot form(s) attached. Plot Code: _____
- Animal list attached
- Plant list attached (in addition to plot forms)
- Map of route taken and observation points—or include with Natural Community map.
- Photographs

Comments that do not fit in another field:
--

MAPPING

Attach a digital or paper map of the natural community boundary mapped as polygons (required):

Shapefile attached (encouraged): File must be NAD83 State Plane: File name: _____

Estimated % of mapped polygon occupied by this community: >95% ; 80-95% ; 20-80% ; 0-20% ; Unknown

Explain if <95%: _____

Base Map Used to delineate occurrence: 1:24,000 USGS Quad: <input type="checkbox"/> 1:25,000 USGS Quad: <input type="checkbox"/> 1:5000 Orthophoto: <input type="checkbox"/> Other: <input type="checkbox"/> Specify: _____ GPS: <input type="checkbox"/> Accuracy: _____	Confident that full extent is known: <input type="checkbox"/> Uncertain if full extent is known: <input type="checkbox"/> Confident that full extent is <i>not</i> known: <input type="checkbox"/> Additional inventory needed? <input type="checkbox"/> If so, explain:
--	---

Please send completed forms to Eric Sorenson: Eric.Sorenson [at] state.vt.us / Nongame & Natural Heritage Program, Vermont Fish & Wildlife Dept., 103 South Main Street, Building 10 South, Waterbury, VT 05671-0501 / (802)-241-3714

VERNAL POOL SURVEY FORM

**Nongame and Natural Heritage Program
Vermont Department of Fish and Wildlife**

rev. Apr. 2009

Survey Site Name: _____ Is this an update? EO# (if known): _____
(Use a topographic or place name if possible)

Surveyor(s): _____
Mailing address (phone, email): _____

Survey Date(s): _____ Town: _____ County: _____

Unusual data sensitivity issues? If so, explain: _____

LANDOWNER(S) / CONTACT(S) (Name, Telephone, Address, Email—if not in a Site Summary Form) Permission?

VERNAL POOL INFORMATION

Pool water depth (inches) on date of visit: _____ Date: _____

Maximum pool water depth (inches) based on stained leaves, etc.: _____

Pool size (ft²) on date of visit: _____ Date: _____

Maximum pool size (ft²) based on stained leaves, etc.: _____

Typical annual date of pool drying, if known: _____ Source of info: _____

Vernal pool elevation (feet): _____ Canopy closure over pool from surrounding forest (%): _____

Dominant tree species forming canopy: _____

Vernal Pool vegetation (include dominant species by stratum and abundance for species growing within the maximum extent of the pool:

Vernal Pool soil description:

Evidence of Amphibian Breeding (indicate number observed | date of observation)

Species	Courting Adults		Spermatophores		Egg Masses		Salamander Larvae	
	#	Date	#	Date	#	Date	#	Date
Spotted salamander								
Blue-spotted salamander								
Jefferson salamander								
	Breeding Chorus		Mated Pairs		Egg Masses		Frog Tadpoles	
Wood frog	-N/A-							
Western chorus frog	-N/A-							

No evidence of above species breeding:

Fairy shrimp observed: Date(s): _____

Other vernal pool observations (other wildlife use, water level observations, etc.):
--

Additional inventory needed? If so, explain: _____

GENERAL DESCRIPTION of SITE

Describe the larger <i>Site</i> around vernal pool and its range and variability (give a word picture of natural and man-made features, including topography, community types, geologic substrata, land uses, evidence of disturbance, exotics, etc.):
--

Describe specifically the area from 0-100 feet surrounding the vernal pool (include natural community/forest types and their condition, forest management, other land uses, woody debris abundance, presence of roads, and other features):

Describe specifically the area from 100-600 feet surrounding the vernal pool (include natural community/forest types and their condition, forest management, other land uses, woody debris abundance, presence of roads, and other features):

Distance to the nearest road from pool (feet): _____

VERNAL POOL RANKING: A range of ranks may be used (e.g. AB)

Using VT NNHP vernal pool ranking specifications * to fill in the grid below

	Rank:	Comments:
Amphibian Breeding:		
Current Condition:		
Landscape Context:		
Size:		Pool size (sq. feet) and how determined:
Overall Rank:		

* Available at www.vtfishandwildlife.com/wildlife_nongame.cfm.

MANAGEMENT/PROTECTION RECOMMENDATIONS

Recommendations (include provisions for vernal pool and zones from 0-100 feet and 100-600 feet from pool edge):

ADDITIONAL INFORMATION (check box if attached; first two are required)

- Pool diagram** (shape; locations of downed logs or other debris, seasonal inlets or outlets, vegetation patches, human disturbance, amphibian egg masses; include north arrow and approximate scale)
- Photographs of pool and evidence of amphibians** (include date of each photo)
- Plant list (optional)
- Animal list (optional)

Comments that do not fit in another field:
--

MAPPING

Attach a digital or paper map of the vernal pool boundary mapped as point or polygon (required):

Shapefile attached: File must be NAD83 State Plane: File name: _____

Base Map Used to delineate occurrence: 1:24,000 USGS Quad: <input type="checkbox"/> 1:25,000 USGS Quad: <input type="checkbox"/> 1:5000 Orthophoto: <input type="checkbox"/> GPS: <input type="checkbox"/> Accuracy: _____ Other: <input type="checkbox"/> Specify: _____	GPS Coordinates (optional, but must provide Datum): GPS Datum (NAD83 preferred): _____
--	---

Please send completed forms to: Mark Ferguson, mark.ferguson [at] state.vt.us / Nongame & Natural Heritage Program, Vermont Fish & Wildlife Dept., 103 South Main Street, Building 10 South, Waterbury, VT 05671-0501 / (802)-241-3667

VERMONT RARE PLANT FORM

Nongame and Natural Heritage Program
Vermont Fish & Wildlife Department

rev. Apr. 2009

Latin Name: _____ EO# (if known): _____ New: _____ Update: _____

Surveyor(s): _____

Mailing address (phone, email): _____

Survey Date(s): _____ Report Date: _____

Survey Site: _____ Town(s): _____

Directions to location(s) of plants:

Are plants in same location(s) as previously observed? _____

LANDOWNER(S) / CONTACT(S) (Name, Telephone, Address, Email—if not in a Site Summary Form) Permission?

BIOLOGY

Approximate #	Population Area(s)	Phenology (% or #)
_____ ramets (Stems originating separately from ground)	(e.g. 30x10ft; 1m ² ; 0.5 acre, 1ha)	_____ in leaf
	_____	_____ in bud
	_____	_____ in flower
_____ genets (Presumed genetic individuals, e.g. clumps, patches, stems)	_____	_____ immature fruit
	_____	_____ mature fruit
	_____	_____ dormant

Verbal synopsis of above biological data and evidence of reproduction (if not found, discuss search effort):

SURVEY SITE & HABITAT INFORMATION (if not provided in a Site Summary Form)

Survey site description:

Substrate: _____ Topographic position: _____

Aspect: _____ Slope: _____ Elevation (in feet): minimum _____ maximum _____

Light: _____ Moisture: _____

Associated plant species observed:

IDENTIFICATION Are there any ID questions? If so, describe.

Photos taken:

Specimen collected? Collection #: _____ Collector (s): _____ Repository: _____
 (A permit is required to collect Threatened & Endangered species)

QUALITY OF THIS OCCURRENCE (optional): Likelihood of persisting for next 25 years in present condition or better based on present population size, condition, defensibility, and ongoing threats. Future potential threats should not be considered; ranking is *not comparative* with other populations. A range of ranks may be used (e.g. AC).

A: B: C: D: Explain: _____

CONSERVATION SUMMARY (if not provided in a Site Summary Form)

Is the habitat likely to persist? _____

Explain any threats: _____

Conservation, management, and inventory needs:

Comments that do not fit in another field:

MAPPING (required if not provided in a Site Summary)

Attach a copy of the USGS Map or Aerial Image showing the rare plant location(s):

(Keep in mind that if an area occupied is longer or wider than 12.5 meters, we prefer to map a polygon or line)

Optional: Attach shapefile (must be *NAD83 State Plane*) ; GPS point printout ; and/or write out GPS coordinates below:

GPS Points:		Datum (required; NAD83 preferred):	
		Accuracy (if known): +/-	meters <input type="checkbox"/> /feet <input type="checkbox"/>

Optional: At the bottom of this printed form, or as an attachment, provide the following sketches with rare plant location(s), direction, and scale: 1) Cross-section of local topography. 2) Diagram of the site with survey route.

Please send completed forms to Bob Popp: Bob.Popp [at] state.vt.us / Nongame & Natural Heritage Program, Vermont Fish & Wildlife Department, 5 Perry St., Suite 40, Barre, VT 05641 / (802)-476-0127

VERMONT RARE ANIMAL FORM

VERMONT RARE ANIMAL FORM
Nongame and Natural Heritage Program
Vermont Fish & Wildlife Department

rev. Apr. 2009

Latin Name: _____ **EO# (if known):** _____ **New:** _____ **Update:** _____

Surveyor(s): _____
Mailing address (phone, email): _____

Survey Date(s): _____ **Report Date:** _____

Survey Site: _____ **Town(s):** _____

Directions to location(s) of animal:

Is the animal occurrence in same location(s) as previously observed? _____

LANDOWNER(S) / CONTACT(S) (Name, Telephone, Address, Email—if not in a Site Summary Form) _____ **Permission?**

BIOLOGY

Approximate #		Population Area(s)		Evidence of Reproduction	
	Total Individuals		Size of the occurrence (in metric or English)	<input type="checkbox"/>	Confirmed – e.g. eggs
	Female			<input type="checkbox"/>	Probable – e.g. singing male
	Male		Length of stream or river stretch (metric or English)	<input type="checkbox"/>	Possible - observed in suitable habitat within normal breeding dates
	Sex Unknown				
	Adults			<input type="checkbox"/>	No evidence of reproduction – observed; habitat not suitable or not within normal breeding dates
	Juveniles				

Verbal synopsis of above biological data and evidence of reproduction (if not found discuss search effort):

SURVEY SITE & HABITAT INFORMATION (if not provided in a Site Summary Form)

Survey site description:

Associated animal species observed:

Aquatic Habitat— lakes, ponds, streams, rivers

Water Depth: _____ Flow: _____

Stream Width: _____ Substrate: _____

Terrestrial & Palustrine Habitat— uplands and wetlands

Substrate: _____ Topographic position: _____

Aspect: _____ Slope: _____ Elevation (in feet): minimum _____ maximum _____

Light: _____ Moisture: _____

IDENTIFICATION Are there any ID questions? If so, describe.

Photos taken:

Specimen collected? Collection #: _____ Collector (s): _____ Repository: _____

(Some species require Scientific Collection Permit or Endangered & Threatened Species Permit to collect: <http://www.vtfishandwildlife.com/library.cfm>)

QUALITY OF THIS OCCURRENCE (optional): Likelihood of persisting for next 25 years in present condition or better based on present population size, condition, defensibility, and ongoing threats. Future potential threats should not be considered; ranking is *not comparative* with other populations. A range of ranks may be used (e.g. AC).

A: B: C: D: Explain: _____

CONSERVATION SUMMARY (if not provided in a Site Summary Form)

Is the habitat likely to persist? _____

Explain any threats: _____

Conservation, management, and inventory needs:

Comments that do not fit in another field:

MAPPING (required if not provided in a Site Summary Form)

Attach a copy of the USGS Map or Aerial Image showing the location(s) of the rare animal(s):

(Keep in mind that if an area occupied is longer or wider than 12.5 meters, we prefer to map a polygon or line)

Optional: Attach shapefile (must be *NAD83 State Plane*) ; GPS point printout ; and/or write out GPS coordinates below:

GPS Points: _____ Datum (required; NAD83 preferred): _____
 Accuracy (if known): +/- _____ meters /feet

Please send completed forms to Mark Ferguson : mark.ferguson [at] state.vt.us / Nongame & Natural Heritage Program, Vermont Fish & Wildlife Department, 103 So. Main, Waterbury, VT 05671-0501 / (802)-241-3667

VERMONT QUANTITATIVE COMMUNITY CHARACTERIZATION FORM

A. Identifiers (general EOR information)

1. Sci. name: _____		2. Site name: _____	
3. Survey site name: _____			
4. Quad name(s): _____		5. Quad code(s): _____	
6. County name(s): _____		7. Town(s) _____	
8. Lat: _____ N		Long: 0 _____ * W	9. GIS Reference _____
10. Directions: _____ _____			
11. Survey date: _____ : _____ : _____			
12. Surveyors: _____			

B. Environmental Description

<p>13. Plot # _____ 14. Plot ID _____</p>	<p>15. Photo record? Y or N Photo #: _____</p>	<p>16. Elevation (specify units): _____</p>
<p>17. Topographic position:</p> <p><input type="checkbox"/> Interfluvial <input type="checkbox"/> Backslope</p> <p><input type="checkbox"/> High slope <input type="checkbox"/> Step in slope</p> <p><input type="checkbox"/> High level <input type="checkbox"/> Lowslope</p> <p><input type="checkbox"/> Midslope <input type="checkbox"/> Toeslope</p> <p><input type="checkbox"/> Low level <input type="checkbox"/> Channel wall</p> <p><input type="checkbox"/> Channel bed <input type="checkbox"/> Basin floor</p> <p><input type="checkbox"/> Other: _____</p>	<p>18. Topographic sketch of plot relative to surroundings:</p>	<p>19. Slope degrees: _____</p> <p>20. Slope aspect: _____</p>
<p>22. Soil profile description: note depth, texture, color, and Von Post decomposition of each horizon. Note significant changes such as depth to mottling, depth to water table, root penetration depth. Sketch and label soil horizons, features, and depths in the box below.</p> <p>23. Mineral or organic soil pH: _____</p> <p>24. Surface water pH: _____</p> <p>25. Surface water conductivity: _____</p> <p>26. Mottling in mineral soil: Y or N</p> <p>27. Depth to mottling (cm): _____</p> <p>28. Organic horizon depth (cm): _____</p> <p>29. Organic horizon type: _____</p>	<p>30. Soil moisture regime:</p> <p><input type="checkbox"/> Extremely dry <input type="checkbox"/> Somewhat wet</p> <p><input type="checkbox"/> Very dry <input type="checkbox"/> Wet</p> <p><input type="checkbox"/> Dry <input type="checkbox"/> Very wet</p> <p><input type="checkbox"/> Somewhat moist <input type="checkbox"/> Permanently inundated</p> <p><input type="checkbox"/> Moist <input type="checkbox"/> Periodically inundated</p>	<p>31. Stoniness:</p> <p><input type="checkbox"/> Stone free <0.1%</p> <p><input type="checkbox"/> Moderately stony 0.1-1%</p> <p><input type="checkbox"/> Stony 3-15%</p> <p><input type="checkbox"/> Very stony 15-50%</p> <p><input type="checkbox"/> Exceedingly stony 50-90%</p> <p><input type="checkbox"/> Stone piles >90%</p>
<div style="border: 1px solid black; height: 100px; width: 100%; position: relative;"> <div style="position: absolute; top: 0; left: 0; width: 100%; border-bottom: 1px solid black;">0 cm</div> </div>	<p>32. Soil drainage:</p> <p><input type="checkbox"/> Rapidly drained <input type="checkbox"/> Somewhat poorly drained</p> <p><input type="checkbox"/> Well drained <input type="checkbox"/> Poorly drained</p> <p><input type="checkbox"/> Moderately well drained <input type="checkbox"/> Very poorly drained</p>	<p>33. Average texture:</p> <p><input type="checkbox"/> Sand <input type="checkbox"/> Clay loam</p> <p><input type="checkbox"/> Sandy loam <input type="checkbox"/> Clay</p> <p><input type="checkbox"/> Loam <input type="checkbox"/> Peat</p> <p><input type="checkbox"/> Silt loam <input type="checkbox"/> Muck</p> <p>Other: _____</p>
	<p>34. Unvegetated surface (the total of below categories equals the total unvegetated surface area) :</p> <p><input type="checkbox"/> % Bedrock <input type="checkbox"/> % Litter, duff</p> <p><input type="checkbox"/> % Large rocks (cobbles, boulders > 10 cm) <input type="checkbox"/> % Wood (> 1 cm)</p> <p><input type="checkbox"/> % Small rocks (gravel, 0.2-10 cm) <input type="checkbox"/> % Water</p> <p><input type="checkbox"/> % Sand (0.1-2 mm) <input type="checkbox"/> % Other:</p> <p><input type="checkbox"/> % Bare soil</p>	
	<p>35. Environmental Comments: Note homogeneity of vegetation, erosion/sedimentation, inundation, etc.</p>	
	<p>36. Plot representativeness relative to rest of community occurrence:</p>	

HERITAGE FOLLOW-UP LETTER ON ESTA APPLICATION



Fish & Wildlife Department
 103 South Main St., #10 South
 Waterbury, Vermont 05671-0501
 www.VtFishandWildlife.com

[phone] 802-241-3700
 [fax] 802-241-3295
 [tdd] 802-828-3345

Agency Of Natural Resources

^date^

^consulting forester or landowner name^
 ^address^

Subject: ^landowner's name^ property, ^town in which property occurs^

Dear ^consulting forester or landowner^,

Thank you for sending me documentation materials for the proposed Ecologically Significant Treatment Area (ESTA) under the Use Value Appraisal program (UVA) for the above-referenced property. Fish and Wildlife Department confirmation of proposed natural community, vernal pool, and rare species ESTAs is a necessary step prior to submission of the UVA management plan to the County Forester. Once confirmed by the Fish and Wildlife Department, these ESTAs may be enrolled in UVA based on County Forester approval of the management plan.

I have received and reviewed the following documentation materials pertaining to the proposed ESTA:

- ^list forms received and dates of survey, plot forms and dates, photos, shapefile or maps^

Based on this information, the ^list all natural communities with EO ranks, vernal pools with EO ranks, or rare species^ meets Fish and Wildlife Department standards for state-significance and qualifies for enrollment as an ESTA.

I have also reviewed the proposed management for the ESTA as described in the ^identify appropriate form for natural community, vernal pool, or rare species^ and I have the following comments and recommendations. ^identify what is proposed and if you agree or if there are additional recommendations^

Please let me know if you have any questions about this matter.

Sincerely,

E. Sorenson, R. Popp, or M. Ferguson

Copy: ^County Forester^



Conserving fish, wildlife, plants, and their habitats for the people of Vermont.

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